

State of California
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization—Property Tax
Subchapter 4. Equalization by State Board
Article 3. Taxable Property of a County, City or Municipal Corporation

Rule 462.140. CHANGE IN OWNERSHIP - TRANSFERS RESULTING FROM TAX DELINQUENCY.

Reference: Section 60, Revenue and Taxation Code.
Section 15606, Government Code.

Redemption of tax-defaulted property by the assessee shall not be considered as a change in ownership. However, a sale of tax-defaulted property by the tax collector, whether to the former assessee or to any other person, is a change in ownership requiring reappraisal as of the date of the sale.

History: Adopted June 29, 1978, effective July 3, 1978.
Amended September 26, 1978, effective October 2, 1978.
Repealed Old Rule and Adopted New Rule August 16, 1979, effective August 22, 1979.
Amended May 5, 1981, effective August 12, 1981.
Amended May 11, 1994, effective June 10, 1994. Renumbered, formerly 462 (h).
Amended February 4, 1997, effective June 11, 1997.