

M e m o r a n d u m**190.2340**

To: San Jose - Auditing

August 24, 1964

From: Tax Counsel (EHS)

Subject: "M"

In reply to your memo of August 17, it seems to us that we should be consistent in regarding wall-to-wall carpet as part of the real property even though the method of attachment may be such that the carpet can readily be removed or changed in its position.

It is a very simple matter to remove a door and other parts of the realty. In distinguishing between rugs and wall-to-wall carpet, it seems to me that not only is the loose-lay carpet described by you attached by a sticky tape, but it is presumably cut to the shape of the room and would not be taken up for cleaning as would a rug. The question is close, but it seems to us that there would be more consistency in treating all wall-to-wall carpet alike than to draw a distinction based on the firmness or secureness of the attachment to the flooring or wall.

EHS:fb [1b]