

Amend Revenue and Taxation Code Section 74.6 of the Property Tax Law to correct the reference to the California Constitution as amended by Proposition 13 of 2010. (Technical)

Source: Property and Special Taxes Department

Existing Law

The voters of California approved Assembly Constitutional Amendment 8 (Proposition 177) on June 7, 1994. This amendment authorizes the Legislature to exclude from the term "newly construction" certain types of construction performed on an existing building to make the building more accessible to, or usable by, a disabled person. Proposition 177 added paragraph (5) to subdivision (c) of Section 2 of Article XIII A of the California Constitution and Section 74.6 was added to the Revenue and Taxation Code to implement its provisions.

In June 2010, Proposition 13 was approved to amend the California Constitution to make changes to the new construction exclusion for seismic safety improvements. These amendments deleted paragraph (4) of subdivision (c) of Section 2 of Article XIII A of the California Constitution and renumbered former paragraph (5) as paragraph (4). Consequently, the cross reference in Section 74.6 to paragraph (4) is now incorrect.

This Proposal

This proposal corrects the constitutional reference in Section 74.6 to reflect the recent amendments made by Proposition 13 (2010).

Section 74.6 of the Revenue and Taxation Code is amended to read:

74.6 (a) For purposes of paragraph ~~(5)~~ (4) of subdivision (c) of Section 2 of Article XIII A of the California Constitution, "newly constructed" and "new construction" does not include the construction, installation, removal, or modification of any portion or structural component of an existing building or structure to the extent that it is done for the purpose of making the building or structure more accessible to, or more usable by, a disabled person.