



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
DECEMBER 17, 2013 10:00 AM**

----- Agenda -----

2014 LEGISLATIVE PROPOSAL

Property Taxes

2014 Legislative Proposals

Set forth below are suggestions for legislation to be sponsored by the BOE in the second year of the 2013-14 Legislative Session (see attachments).

**Suggestion
Number**

- [1-1](#) Amend Revenue and Taxation Code Section 62, related to the change in ownership exclusion available for a low-income disabled person's home after the death of the person's parent or guardian, to correct a cross reference to a Welfare and Institutions Code disability definition. (Technical)
Source: Property and Special Taxes Department
Revenue Impact: None.
- [1-2](#) Amend Revenue and Taxation Code Section 170, related to disaster relief reassessment appeals, to update appeal board references. (Technical)
Source: Property and Special Taxes Department
Revenue Impact: None.
- [1-3](#) Amend Revenue and Taxation Code Section 201.7, related to a nonprofit organization that operates a state park as an agent of the state, to make the term "nonprofit organization" consistent with the Public Resources Code. (Technical)
Source: Property and Special Taxes Department
Revenue Impact: None.

**Suggestion
Number**

[1-4](#)

Amend Revenue and Taxation Code Section 439.2, related to Mills Act historical properties, to reflect the creation of the Federal Housing Finance Agency that currently publishes the conventional mortgage interest rate information needed to value these properties. (Technical)

Source: Property and Special Taxes Department

Revenue Impact: None.