



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
DECEMBER 18, 2014 10:00 AM**

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**----- Committee Report and Action Summary -----**

**2015 LEGISLATIVE PROPOSALS**

Set forth below are suggestions for legislation to be sponsored by the BOE in the first year of the 2015-16 Legislative Session (see attachments).

**Property Taxes**

**Suggestion  
Number**

1-1 Amend Revenue and Taxation Code Section 63.1 to expressly provide that the parent-child change in ownership exclusion applies to a transfer of a pro rata ownership interest in a resident-owned manufactured home park or a floating home marina owned by a legal entity. (Housekeeping)

CONSENT

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: ADOPT – Passed (5-0)**

1-2 Amend Revenue and Taxation Code Section 68 to allow displaced persons to prospectively receive an eminent domain base year value transfer on late-filed claims. (Housekeeping)

CONSENT

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: ADOPT – Passed (5-0)**

1-3 Amend Government Code Section 7510 to replace a valuation methodology related to possessory interests in state retirement system-owned property which was ruled unconstitutional. (Housekeeping)

CONSENT

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: ADOPT – Passed (5-0)**

**Suggestion  
Number**

1-4  
CONSENT

Amend Revenue and Taxation Code Section 423.3 to correct the subdivision references to Government Code Section 16142, related to Williamson Act assessments. (Technical)

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: ADOPT – Passed (5-0)**

**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
December 18, 2014**

**Attending: Honorable Jerome Horton, Chair, Honorable Betty T. Yee, Honorable George Runner, Honorable Michelle Steel, and Marcy Jo Mandel**

<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
<b>Property Tax</b>						
1-1			CONSENT			ADOPT (5-0)
1-2			CONSENT			ADOPT (5-0)
1-3			CONSENT			ADOPT (5-0)
1-4			CONSENT			ADOPT (5-0)

Approved: \_\_\_\_\_

  
Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

  
Cynthia Bridges, Executive Director

BOARD APPROVED

  
at the December 18, 2014 Board Meeting