STATE OF CALIFORNIA

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Controller, Sacramento

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Executive Secretary

June 23, 1978

No. 78/105

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 23

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

ASSEMBLY BILLS

No. 2649 - Amended June 9, 1978

An act to ~~amend Section 66424 of~~ add Sections 66424.3 and 66424.4 to the Government Code, relating to subdivision of land.

The Subdivision Map Act defines "subdivision" as the division of any unit or units of land shown on the latest county assessment roll as a unit or contiguous units, where the division is for the purpose of sale, nonagricultural lease, or financing. Present law specifically declares that property shall be considered as contiguous units even if it is separated by roads, streets, utility easements, or railroad rights-of-way.

This bill would ~~revise such definition to specify that~~ provide for recordation of a notice of separation, as specified, whereafter property ~~shall be considered as contiguous units even if it is~~ separated by public roads, streets, highways, or canals or by ~~utility easements or~~ railroad rights-of-way~~. The bill~~ would ~~also provide that property so divided, except property divided by utility easements, shall~~ be deemed separate and distinct parcels for purposes of the Subdivision Map Act.

This bill would specify that no appropriation is made nor obligation created under this bill pursuant to Section 2231 of the Revenue and Taxation Code for a specified reason.

ASSEMBLY BILLS (Contd.)

No. 2867 - Amended June 14, 1978

An act to amend Sections 33327, 33328.4, and 33457 of the Health and Safety Code, and to amend Sections 155.14, 211, 214, 221, 251, 254, 255, 325, 531.6, 619, 1605, 1819, 11319, and 11354 of, and to repeal Sections 254.6 and 259.6 of, the Revenue and Taxation Code, relating to property taxation.

Existing law requires a redevelopment agency to notify local agencies and the State Board of Equalization of certain changes in the boundaries of a proposed redevelopment project.

This bill would specify the period of time within which such notification must be made.

Under existing law, the State Board of Equalization is authorized to charge a fee for the preparation of certain redevelopment plans and boundary changes.

This bill would authorize the State Board of Equalization to charge a fee for providing certain mapping services.

Under existing law, a possessory interest in certain government land, which is subject to taxation, may be reassessed if, after the lien date, the right to enter the land has been suspended due to misfortune or calamity.

This bill would require the local assessor to provide the last known assessee of such possessory interest with an application for reassessment.

Under existing Private Car Tax Law, the tax resulting from certain estimated and escaped assessments and jeopardy assessments bears interest at the rate of ½% per month.

This bill would increase such interest rate.

This bill makes technical changes to various provisions of statutory law relating to taxation.

This bill would provide that notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement nor appropriation made by this bill for a specified reason.

No. 2902 - Amended June 12, 1978

An act to amend the heading of Part 6 (commencing with Section 11201) of Division 2 of, to amend Sections 11201, 11203, 11251, 11252, 11271, 11291, 11293, 11316, 11317, 11401, 11403, 11426, 11651.5, 11652, 11653, and 11654 of, and to add Sections 5367 and 11340 to, the Revenue and Taxation Code, relating to taxation.

Under existing law, penalties are frequently specified for failure on the part of a taxpayer to provide information relating to the assessment of property for purposes of property taxation.

This bill would specify a penalty for owners of certain aircraft who neglect to file statements after being requested to do so by the assessor. Provision would be made to abate such penalty if the failure to file is due to reasonable cause and not due to willful neglect.

The bill would also make clarifying changes with respect to certain penalties under the Private Car Tax Law and would specify that certain petitions for reassessments under such law must be in writing.

The bill would also change the title of the Private Car Tax Law to Private Railroad Car Tax Law and would make conforming changes.

ASSEMBLY BILLS (Contd.)

No. 3578 - Amended June 12, 1978

An act relating to the Rindge Elementary School District, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

(1) Existing law specifically provides for the reorganization of school districts, which includes an action to form, dissolve, or lapse a district, to annex or transfer all or part of one district to another district, to unify a district, or any combination thereof.

This bill would specify that if the Rindge Elementary School District is annexed by another school district, certain employees of the Rindge Elementary School District would have a right to a salary equal to the salary paid them by Rindge if they are employed by another district.

This bill would provide for the levy and collection of a tax in the territory of the Rindge district to pay the salary differential, if any, between the salary due the employees and the salary paid them by the new employing district.

(2) Existing law grants the homeowners' property tax exemption in the amount of $7,000 of the full value of qualified dwellings and continuously appropriates state funds for subventions to local government to compensate for property tax revenues lost by reason of such exemption.

This bill would increase the amount of such appropriation by authorizing an additional property tax.

(3) This bill would take effect immediately as an urgency statute.

No. 3686 - Amended June 15, 1978

An act to amend Section 1603 of the Revenue and Taxation Code, relating to property taxation.

Under existing law, applications for assessment reductions by county boards of equalization in counties of the 10th to the 58th class must be filed between June 2nd and August 26th.

This bill would change such dates for such counties to July 2nd and September 15th.

This bill would specify that there shall be no reimbursement of local agencies for costs incurred pursuant to this act and that there shall be no appropriation made by this act for such purpose for a specified reason.

No. 3690 - Amended June 12, 1978

An act to amend Section 206.1 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

Existing constitutional and statutory law exempt from property taxation buildings, land on which they are situated and equipment used exclusively for worship. An exemption has also been applied to certain real property necessarily and reasonably required for the parking of automobiles while attending religious services or engaged in religious services or worship or engaged in any religious activity.

This bill would provide that a church's possessory interest in real property owned by a governmental entity which is used for parking automobiles while attending such religious activities shall be exempted from taxation.

ASSEMBLY BILLS (Contd.)

No. 3690 - (Contd.)

The bill would also require the Controller to report the amount of claims of local agencies for state reimbursement of property tax revenues lost as a result of this enactment.

This bill would take effect immediately as an urgency statute.

Sincerely,

Jack F. Eisenlauer

Jack F. Eisenlauer, Chief
Assessment Standards Division

JFE:sk
Enclosures