



STATE OF CALIFORNIA

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No. 79/128

July 27, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 18

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.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

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

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 1489*

Author: Hannigan

Action: Amended in Senate

Date: July 12, 1979

Affected Reference: Amends Section 110.1 of the Revenue and Taxation
Code - Urgency Statute

Senate Bill 17 provided that if the value of property, for property tax purposes, is reduced pursuant to Section 110.1 of the Revenue and Taxation Code, the reduced taxes shall be reflected in a corresponding reduction in the next succeeding tax installment or installments for the 1979-80 fiscal year, except that a refund shall be prorated in the case of a change in assessees of record between July 1, 1978 and June 30, 1979.

This bill would specify that the reduced taxes shall be reflected in either a refund or a corresponding reduction in succeeding installments in circumstances where there was no change in the assessee of record during the specified period.

AB 1859*

Author: Filante

Action: Amended in Senate

Date: July 18, 1979

Affected Reference: Adds Section 24304.5 to the Government Code - Urgency
Statute

This bill would permit a county ordinance of a county of the 13th class to provide for consolidation of the offices of county assessor and county recorder.

SB 868*

Author: Marks

Action: Amended in Assembly

Date: July 17, 1979

Affected Reference: Adds Section 225.3 to the Revenue and Taxation Code -
Urgency Statute

Existing Section 225 of the Revenue and Taxation Code provides that certain property brought into this state for transshipment elsewhere is exempt from property taxation, but the courts held such section to be unconstitutional.

This bill would prohibit escape assessments on such property for years prior to the 1979-80 tax year.

AB 66*

Author: Lockyer

Action: Amended in Senate

Date: July 17, 1979

Affected Reference: Various sections of various codes - Urgency Statute

Fully exempts business inventory beginning 1980-81.