



STATE BOARD OF EQUALIZATION

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August 3, 1979

No. 79/133

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 19

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.

The following bills have been chaptered since the last Summary of Proposed Legislation letter:

- AB 8 - Greene - Chapter 282, Statutes of 1979
 (Public Finance)
- AB 217 - Calvo - Chapter 393, Statutes of 1979
 (Welfare Exemption)
- SB 287 - Sieroty - Chapter 260, Statutes of 1979
 (Veterans' Exemption)

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

Verne Walton, Chief
 Assessment Standards Division

VW:sk
 Enclosure

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 assesses 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.

Requires assessors to determine 1975 lien date base year values by June 30, 1980 and enroll them on 1979-80 assessment roll.

SB 940*

Author: Marks

Action: Amended in Assembly

Date: July 20, 1979

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

This bill would provide that the Legislature finds that the retroactive application of the Zee Toys case would be unfair and would result in economic hardship, inequities and injustices. It would limit the application of the Zee Toys decision to assessments made on properties beginning with the 1979-80 tax year and would provide that any assessments collected on imported goods qualifying for the transshipment exemption prior to the 1979-80 tax year shall be returned by the assessor to the taxpayer.