



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 79/90

May 18, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 12

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 156*

Author: Brown

Action: Amended in Senate

Date: May 14, 1979

Affected Reference: Various sections of the Revenue and Taxation Code
and Government Code - Urgency Statute

Implements the Assembly Revenue and Taxation Committee's Report of the Task Force on Property Tax Administration. This is the clean-up bill, takes effect immediately and applies to the 1978-79 fiscal year.

This amendment would authorize assessors to make corrections to the 1978-79 roll during the 1979-80 fiscal year, for the purpose of making refunds, without a prior hearing or approval by the board of supervisors whether or not a claim has been filed for such refund.

SB 837*

Author: Ayala

Action: Amended in Senate

Date: May 14, 1979

Affected Reference: Amends Sections 619, 619.1, 620.5, 621, and 1603
of the Revenue and Taxation Code

This bill would require the assessor electing to provide notification of assessed valuation changes to assesses of property to provide such notification if the assessed value of the property increases or decreases, and would require that the assessor provide assesses with notice under one of the two elections only upon the approval by the board of supervisors. If the board of supervisors does not approve such notification, the notice of assessed value change shall be included with the tax bill mailed out by the tax collector.

This bill would also provide that in those counties where the assessor includes the notice of assessed value change with the tax bill, an application for a reduction in assessment on the local roll must be made between November 15 and January 15.

AB 1488*

Author: Hannigan

Action: Amended in Assembly

Date: May 9, 1979

Affected Reference: Adds Sections 135, 405.1, 531.7, 568, 3708.1, and
3804.2 to the Revenue and Taxation Code - Urgency
Statute

Would make various administrative and technical changes relating to the assessment of property and the collection of property taxes.

AB 1488 (Contd.)

Also provides under certain circumstances property tax deemed to the state or any other taxing agency shall be assessed by the assessor and entered on the secured roll in the name of the state or such other taxing agency.

AB 1432

Author: Calvo

Action: Amended in Assembly

Date: May 8, 1979

Affected Reference: Amends Section 38108 of the Revenue and Taxation Code - Urgency Statute

This bill would authorize the use of an alternative basis for the tax payment with regard to national forest timber, upon approval by the State Board of Equalization after a public hearing.

AB 1360*

Author: Nestande

Action: Amended in Assembly

Date: May 9, 1979

Affected Reference: Adds Sections 109.7, 6012.8, 6379, 10759, 10784, 11913, and 20501.5 to the Revenue and Taxation Code

Among other things this bill would provide that any new mobilehome sold after its effective date and which is installed for occupancy as a residence is subject to local property taxation.

Would specify that the sales tax on a mobilehome shall be computed on the cost of materials used while under construction and the dealer, as defined, shall be consumer for such purposes and would exempt from the state sales and use taxes any mobilehome which is sold new on or after July 1, 1980.

Would permit a senior citizen or totally disabled owner and occupier of a mobilehome subject to property taxation who rents or leases the space where the mobilehome is located to qualify for the applicable renter's tax assistance.

SB 1004*

Author: Presley

Action: Amended in Senate

Date: May 9, 1979

Affected Reference: Various codes of various sections

SB 1004 (Contd.)

Would make certain mobilehomes which are installed for occupancy as a residence subject to real property taxation, as specified. Exempts used mobilehomes from use tax. Measures sales tax by cost of materials used.

AB 1522*

Author: Imbrecht

Action: Amended in Assembly

Date: May 8, 1979

Affected Reference: Adds Section 6294, and Part 5.8 to Division 2 of the Revenue and Taxation Code

Would impose a tax for the privilege of operating vessels subject to registration upon the waters of this state, which would be in lieu of all taxes according to value levied for state or local purposes on vessels of a type subject to registration under the Vehicle Code.

Would provide for state taxation of boats by the DMV.

SB 884*

Author: Garcia

Action: Amended in Senate

Date: May 8, 1979

Affected Reference: Amends Sections 469, 533, 534, and 1605 of the Revenue and Taxation Code

Would require the assessor to audit books once every four years only where both trade fixtures and business tangible personal property have a full value of \$200,000 or more. Would provide that the tax refunds resulting from incorrect assessments shall be an offset against proposed tax liabilities instead of assessments.

SB 940*

Author: Marks

Action: Amended in Senate

Date: May 8, 1979

Affected Reference: Repeal and add Section 225 of the Revenue and Taxation Code

This bill proposes to grant the same exemption as the one before the court in the Zee Toys case, except that such exemption would apply to goods in both foreign and interstate commerce.

This amendment provides that the exemption shall be operative until January 1, 1983.

AB 66*

Author: Lockyer

Action: Amended in Assembly

Date: May 9, 1979

Affected Reference: Various sections of various codes - Urgency Statute

This bill would fully exempt business inventories from taxation beginning with the 1980-81 fiscal year. At that time, assessors would no longer be required to assess such property. The measure also changes the present method of reimbursing local government for revenue losses resulting from the exemption.