



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 80/111

July 16, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 18

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which should be of interest to you.

AB 2212

Author: Assemblyman Knox
Action: Amended in Senate
Date: July 10, 1980

Affected Reference: Adds Section 99.1 to the Revenue and Taxation Code - Urgency Statute

This legislation would alter the determination of the amount of property tax revenues to newly formed districts or to annexations to existing districts.

AB 2298

Author: Assemblyman Imbrecht
Action: Amended in Senate
Date: July 10, 1980

Affected Reference: Adds Section 423.3 to the Revenue and Taxation Code

This bill would permit a city or county to assess enforceably restricted lands at a lower value than that determined pursuant to Section 110.1 of the Revenue and Taxation Code, adjusted to reflect the percentage change in the cost of living not to exceed 2 percent per year, as specified.

This bill would further require that a city or county must make such election to assess restricted land at a lower value by December 31, 1982.

AB 2770

Author: Assemblyman Dennis Brown
Action: Amended in Senate
Date: July 8, 1980

Affected Reference: Various sections of the Revenue and Taxation Code

AB 2770 (Contd.)

This bill would provide that any exempt organization, organized and operated for exclusively religious purposes, shall not be denied the exemption by reason of the communication of its principles, philosophy, or religious faith to its members, members of the community, or public officials.

This bill would further cancel delinquent taxes, for specified taxable years, of churches which failed to file claim for exemption due to compelling religious convictions.

SB 164

Author: Senator Maddy

Action: Amended in Assembly

Date: July 10, 1980

Affected Reference: Amends Section 423.7 of the Revenue and Taxation Code

This bill would provide that unless a party to an instrument which creates an enforceable restriction expressly prohibits such a valuation, the valuation resulting from using the current per-acre value of lands sold within the same county shall not exceed the valuation that would have resulted by calculation under Section 110.1 of the Revenue and Taxation Code, as though such property was not subject to an enforceable restriction in the base year.

SB 1260

Author: Senator Sieroty

Action: Amended in Assembly

Date: July 9, 1980

Affected Reference: Amends, adds, repeals various sections of the Revenue and Taxation Code - Urgency Statute

Amends Sections 61 and 64 of the Revenue and Taxation Code relating to transactions that are included as a change in ownership.

Amends Section 62 of the Revenue and Taxation Code as added by Chapter 242 of the Statutes of 1979 relating to transactions that are excluded as a change in ownership.

Repeals and adds Section 65 of the Revenue and Taxation Code relating to a change in ownership involving a joint tenancy.

Adds Section 65.1 to the Revenue and Taxation Code relating to the reappraisal of property when undivided interests in real property are purchased or changes ownership or when a unit or lot within a cooperative housing corporation, community apartment project, condominium, planned unit development, shopping center, industrial park, or other residential, commercial, or industrial land subdivision complex with common areas or facilities are purchased or changes ownership.

SB 1260 (Contd.)

Amends Section 155.2 of the Revenue and Taxation Code relating to extension of time for completing the assessment roll by the assessor.

Amends Section 170 of the Revenue and Taxation Code relating to the application for and the reassessment of property damaged or destroyed in a misfortune or calamity.

Amends Section 276 of the Revenue and Taxation Code relating to the disabled veterans exemption.

Amends Section 402.5 of the Revenue and Taxation Code relating to comparable sales and defines "near in time to the date of valuation" as not including any sale more than 90 days after the lien date.

Amends Section 405.5 of the Revenue and Taxation Code to require the assessor to periodically appraise all property not subject to the provisions of Article XIII A of the Constitution.

Amends Section 480 of the Revenue and Taxation Code relating to transfers of mobilehomes subject to property taxation and the filing of a change in ownership statement.

Adds Section 480.2 of the Revenue and Taxation Code relating to a change in ownership occasioned by death.

Amends Section 482 of the Revenue and Taxation Code relating to requests for a change in ownership statement.

Adds Section 482.1 relating to the penalty for failure to file a change in ownership statement.

Amends Section 531.2 of the Revenue and Taxation Code relating to real property escaping assessment resulting from unrecorded changes in ownership.

Adds Section 619.15 to the Revenue and Taxation Code which would authorize the county assessor in counties of over 4,000,000 population, upon concurrence of the tax collector, to notify an assessee of the possibility of a reduction in the assessment due to the enactment of Chapters 242, 1161, or 1188 of the Statutes of 1979 and would authorize the assessee to defer payment of taxes based on such assessment for a specified period. Such provision would be repealed on June 30, 1982, unless a later enacted statute deletes or extends such date.

Repeals and adds Section 1641 of the Revenue and Taxation Code relating to recommendations of an assessment hearing officer.

Amends Section 4836 of the Revenue and Taxation Code relating to notifying assesseees when correction involves an increase in taxes.

TO COUNTY ASSESSORS

-4-

July 16, 1980

SB 1260 (Contd.)

Adds Section 4845 to the Revenue and Taxation Code relating to corrections to 1980-81 roll and the refunding of taxes in counties of over 4,000,000 population.

The following bill has been filed with the Secretary of State since our last Summary of Proposed Legislation Letter:

ACR 119 - Imbrecht - Resolution Chapter 52, Statutes of 1980
Mobilehomes

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures