



STATE BOARD OF EQUALIZATION

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Controller, Sacramento
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Executive Secretary

No. 80/59

April 1, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 6

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by 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

SCA 46

Author: Senator Speraw
Action: Introduced
Date: March 18, 1980
Affected Reference: Amends Subdivision (a) of Section 2 of Article
XIII A of the Constitution

This legislation would define "full cash value" to mean the county assessor's valuation of real property as shown on the 1975-76 tax bill under "full cash value" or thereafter, the appraised value, as defined, of property newly constructed after the 1975 assessment.

ACR 119

Author: Assemblyman Imbrecht
Action: Introduced
Date: March 17, 1980
Affected Reference: Mobilehome taxation

This resolution will clarify the intent of the Legislature in valuing mobilehomes on leased land.

SCA 44

Author: Senator Johnson
Action: Introduced
Date: March 17, 1980
Affected Reference: Amends Section 5.5 of Article XIII of the Constitution

This legislation exempts all property taxes on properties affected by moratoriums whereas current law would only impact on taxes if the value itself is affected by such moratoriums.

ACA 83

Author: Assemblyman Lockyer
Action: Introduced
Date: March 11, 1980
Affected Reference: Adds Section 2.5 to Article XIII of the Constitution

This measure would authorize the Legislature to provide for an alternative system or systems for taxing minerals including but not limited to oil, gas, and other hydrocarbons, including a taxation system not based on property tax valuation.

SB 1482

Author: Senator Keene
Action: Amended in Senate
Date: March 20, 1980
Affected Reference: Adds Part 7 to Division 4 of Title 2 of the Government Code

This bill would authorize the State Board of Equalization to acquire the development rights in agricultural land and would provide

SB 1482 (Contd.)

that such property shall be taxed at its fair market value less the value of the development right. In exchange for acquiring the development rights the State Board of Equalization would be required to issue to the owner of the property a tax certificate which may be applied as a credit against state tax liabilities or the board may insure a loan for capital investment for agricultural purposes for the landowner.

SB 164

Author: Senator Maddy
Action: Amended in Assembly
Date: March 19, 1980
Affected Reference: Repeal and add Section 423.7 of the Revenue and Taxation Code - Urgency Statute

This bill would revise the procedure for valuing open-space land which consists of not less than 150-acre parcels, is subject to a wildlife habitat contract, and is used exclusively for a wildlife habitat, recreation, and wildlife pasture.

SB 1382

Author: Senator Presley
Action: Amended in Senate
Date: March 18, 1980
Affected Reference: Amends Section 51283 of the Government Code

This bill would require the Secretary of the Resources Agency, when evaluating and determining approval of a request for a waiver on Williamson Act contracts, take specified factors into consideration.

AB 2298*

Author: Assemblyman Imbrecht, et al.
Action: Amended in Assembly
Date: March 20, 1980
Affected Reference: Adds Section 423.3 to the Revenue and Taxation Code

This bill would permit a city or county to assess such enforceably restricted lands at a lower value than that determined pursuant to Section 110.1 of the Revenue and Taxation Code.

SB 1299

Author: Senator Johnson
Action: Amended in Assembly
Date: March 25, 1980
Affected Reference: Adds Sections 25376, 37361.1, and 53073 to the Government Code

This bill would permit a city, county, or public district, upon such terms and conditions as its governing body determines to be in the

SB 1299 (Continued)

public interest, to convey to an historical society or association, as defined, surplus real property, together with any building thereon, which is of general historical interest.

AB 2137

Author: Assemblyman D. Brown

Action: Amended in Assembly

Date: March 17, 1980

Affected Reference: Adds and repeals Section 5097.01 of the Revenue and Taxation Code - Urgency Statute

This bill would change the period for filing a claim for a property tax refund on property on the 1975-76 assessment roll and subject to escape assessment until June 30, 1980, or 30 days after mailing of such escape judgment, whichever is later. The provision providing for such change would be repealed on January 1, 1981.

ACA 87

Author: Assemblyman Levine

Action: Introduced

Date: March 17, 1980

Affected Reference: Adds Subdivision (e) to Section 4 of Article XIII of the Constitution

This measure would provide that the Legislature may exempt in whole or in part real property which is developed to provide housing for persons with low or moderate incomes. The exemption may be claimed each year but only up to a cumulative amount which does not exceed 75 percent of the cost of developing such land for low or moderate income housing.

SB 1306*

Author: Senator Alquist, et al.

Action: Amended in Senate

Date: March 17, 1980

Affected Reference: Adds Section 234 to the Revenue and Taxation Code

This bill would exempt from property taxation any equipment which is attached to or an integral part of a residential or nonresidential building or swimming pool when used as part of a solar energy system. Such exemption would apply only to lien dates for fiscal years commencing in 1981 to 1985, inclusive.

AB 2091*

Author: Assemblyman Mangers

Action: Amended in Assembly

Date: March 19, 1980

Affected Reference: Amends Section 276 of the Revenue and Taxation Code - Urgency Statute

AB 2091 (Continued)

Would provide that late-filing claimants for the \$15,000 disabled veterans' exemption who file in conjunction with a late-filing claim for the \$10,000 exemption would receive the lesser of \$12,000 or 80 percent of the assessed value of the dwelling and for late-filing claimants for the \$15,000 who file in conjunction with a timely filed claim for the \$10,000 exemption, would receive the \$14,000 or 80 percent of the assessed value of the dwelling.

AB 1973*

Author: Assemblyman Knox

Action: Amended in Senate

Date: March 24, 1980

Affected Reference: Adds Section 2237.5, 5098, and 5098.5 to the Revenue and Taxation Code - Urgency Statute

This bill would permit an ordinary processing of refunds or credits of overpayments on the unsecured roll caused by the assessor using the pre-Proposition 13 secured tax rate.