



STATE BOARD OF EQUALIZATION

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No. 80/81

May 14, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 11

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

AB 2254*

Author: Assemblyman Knox
Action: Amended in Assembly
Date: May 7, 1980
Affected Reference: Amends and repeals various sections of the Revenue
and Taxation Code and Government Code

This bill would establish a state tax court to adjudicate cases arising under the taxing statutes of this state.

ACA 3*

Author: Assemblyman Knox, et al.
Action: Amended in Senate
Date: May 6, 1980
Affected Reference: Amends Section 2 of Article XIII A of the
Constitution

This measure would provide that for purposes of this constitutional provision, "change of ownership" shall not include the acquisition of real property as a replacement for comparable property if the person acquiring the real property has been displaced from the property replaced by eminent domain proceedings, the acquisition of property replaced by a governmental agency, or governmental action which has resulted in a judgment of inverse condemnation. It would also provide that the term "change in ownership" shall not include the acquisition of real property as a replacement for similar property which was damaged or destroyed as a result of a disaster.

AB 2431*

Author: Assemblyman Priolo
Action: Amended in Assembly
Date: May 6, 1980
Affected Reference: Amends Section 70 of the Revenue and Taxation Code

Defines any reconstruction or improvement of real property where such property was reconstructed or improved to comply with local ordinances on seismic safety shall not be deemed "newly constructed" for purposes of causing a reassessment.

SB 1913*

Author: Senator Sieroty
Action: Amended in Senate
Date: May 7, 1980
Affected Reference: Amends Section 480 of the Revenue and Taxation
Code

Under the existing laws relating to property taxation, if the document evidencing a change of ownership is recorded, then the statement shall be filed with the recorder at the time of recordation or

SB 1913 (Continued)

with the assessor within 45 days from the date of recordation. This bill would delete the option in such circumstances of filing such statement with the assessor within 45 days from the date of recordation.

SB 1422*

Author: Senator Presley

Action: Amended in Senate

Date: May 6, 1980

Affected Reference: Various sections of various codes

This bill would revise Chapters 1160 and 1180 of the 1979 Statutes that provided for a system of property taxation to be applied to certain mobilehomes. This bill would provide for the assessment and taxation of certain mobilehomes in the same manner as conventional homes.

SB 164*

Author: Senator Maddy

Action: Amended in Assembly

Date: May 6, 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 the 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 the property was not subject to an enforceable restriction in the base year.

AB 2481*

Author: Assemblyman Hannigan

Action: Amended in Assembly

Date: May 8, 1980

Affected Reference: Amends Sections 51220, 51231, and 51238 and adds Section 51282.3 to the Government Code

This bill would include within the definitions of agricultural uses of land the construction of housing for agricultural laborers.

SB 1260*

Author: Senator Sieroty

Action: Amended in Assembly

Date: May 8, 1980

Affected Reference: Various sections of the Revenue and Taxation Code

SB 1260 (Continued)

This bill 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 Chapter 242 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, 1981.