



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 80/86

May 21, 1980

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 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 2770*

Author: Assemblyman Dennis Brown

Action: Amended in Assembly

Date: May 13, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, 23704.5 and 2377 and to add Section 256 and 256.1 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements.

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.

AB 3035*

Author: Assemblyman Wyman

Action: Amended in Assembly

Date: May 13, 1980

Affected Reference: Adds Section 408.5 to the Revenue and Taxation Code

This bill prohibits assessors from assigning parcel number or separately assessing any parcel created by a land division occurring on or after January 1, 1979, unless the local planning commission gives written verification that the created parcel complies with the Subdivision Map Act and with local ordinances.

SB 1632*

Author: Senator Richardson

Action: Amended in Senate

Date: May 15, 1980

Affected Reference: Amends Section 206, 214, 214.4, 251, 254, 254.5, 255, 23704.5 and 23774 and adds Sections 256 and 256.1 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements.

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

SB 1834*

Author: Senator Marks

Action: Amended in Senate

Date: May 15, 1980

Affected Reference: Repeals Sections 2 and 5 of Chapter 1405 of the Statutes of 1974

SB 1834 (Continued)

Existing law exempts from property taxation certain cargo containers principally used in the transportation of cargo by vessels in ocean commerce. Such exemption is operative from the lien date in 1975 to the lien date in 1980, inclusive, and after that date shall have no further force or effect.

This bill would make such exemption permanent.

SB 1747*

Author: Senator Ayala

Action: Amended in Senate

Date: May 13, 1980

Affected Reference: Amends Sections 51201, 51231, 51238, and 51240
of the Government Code

This bill would provide that "agricultural use" shall include the land used exclusively for housing for persons, excluding the farm owner, engaged in the production of an agricultural commodity provided such land is not converted to other uses and that agricultural laborer housing facilities shall be determined to be a compatible use within any agricultural preserve.

AB 2283*

Author: Assemblyman Thurman, et al.

Action: Amended in Assembly

Date: May 12, 1980

Affected Reference: Amends Section 423 of the Revenue and Taxation
Code

This bill would provide that a city council or county board of supervisors may provide that the valuation to be applied to enforceably restricted land shall not exceed a percentage of 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. Such percentage could not be less than 75 percent for specified types of land, and 90 percent for other types of land.

SCA 26*

Author: Senator Craven

Action: Amended in Assembly

Date: May 14, 1980

Affected Reference: Amends Section 1 of Article XIII A of the
Constitution

This measure would provide an exception from the property tax limitation for interest and redemption charges on indebtedness for the acquisition of real property, the improvements thereon, or the

SCA 26 (Continued)

acquisition of tangible personal property necessary to the use of such real property, approved by 2/3 of the voters voting on the proposition on and after July 1, 1978.

AB 2212*

Author: Assemblyman Knox

Action: Amended in Assembly

Date: May 13, 1980

Affected Reference: Amends Section 99 of the Revenue and Taxation Code

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

SB 872*

Author: Senator Schmitz

Action: Amended in Assembly

Date: May 12, 1980

Affected Reference: Amends Section 35448 of the Government Code

This bill would permit any improvement district which is formed within a California water district to provide water, sewer, or reclaimed water service, the formation of which is completed by March 1, 1980, to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed on or before March 1, 1980.

The bill would also permit any annexation to a city which became effective on March 18, 1980, with the approval by the city legislative body of a specified agreement, to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed with the State Board of Equalization on or before March 30, 1980.