



STATE BOARD OF EQUALIZATION

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Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

No. 80/88

May 29, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 13

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. An * following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been signed by the Governor since our last Summary of Proposed Legislation letter:

AB 2137 - D. Brown - Chapter 103, Statutes of 1980
Property tax refunds

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 2777*

Author: Assemblyman Imbrecht
Action: Amended in Assembly
Date: May 21, 1980
Affected Reference: Amends Sections 62, 64, and 480 of the
Revenue and Taxation Code

This bill would provide that transfers of title into a distinct entity, such as a change of title from a cotenancy into a partnership, without changing the proportional interests of the co-owners, would not be considered a change in ownership for reassessment purposes.

This bill would provide that were a change of control is obtained in a partnership or other legal entity through a transfer of a partnership or other legal interest, such transfers shall also be considered changes in ownership of property of the partnership or other legal entity in which control is obtained.

This bill would require that a change in ownership statement must be filed whenever there is a change in control of a corporation or other legal entity.

SB 1414*

Author: Senator Keene, et al.
Action: Amended in Assembly
Date: May 21, 1980
Affected Reference: Amends Sections 155.20, 2612, and 2621
of the Revenue and Taxation Code and
amends Section 2 of Chapter 49 of the
Statutes of 1979

This bill would permit a board of supervisors to exempt all real property of less than \$1,500 full value from property taxes where tax revenues are less than the costs of assessing and collecting such tax. This bill would also extend such permissible exemption to personal property.

AB 2136*

Author: Assemblyman Dennis Brown
Action: Amended in Senate
Date: May 21, 1980
Affected Reference: Amends Sections 862 and 17204 of the
Revenue and Taxation Code

Under existing law, certain property is assessed for property tax purposes by the State Board of Equalization, and such state assessees are required to file annual statements of their property holdings. To the extent that property escapes assessment because of inaccuracies in such statements,

AB 2136 (continued)

the board is required to apply a 10 percent penalty to the assessment, regardless of the reason for the inaccuracy.

This bill would permit the board, upon application by the assessee, to waive the penalty if good cause for that inaccuracy can be shown.

AB 1994*

Author: Assemblyman Lockyer

Action: Amended in Senate

Date: May 20, 1980

Affected Reference: Various sections of various codes -
Urgency Statute

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption. It also provides that aircraft which are considered business inventory shall be included in the inventory exemption.

Under existing law, the allocation formula to be used by assessors with respect to certificated aircraft excludes from the computation of time in state factor, air and ground time spent within the state, prior to such aircraft's first revenue flight and on ground time that such aircraft has spent within the state in excess of 12 consecutive hours. Such exclusion applies for the 1974-75 fiscal year to the 1979-80 fiscal year, inclusive.

This bill would extend such exclusion for air and ground time spent within the state prior to such aircraft's first revenue flight indefinitely.

AB 2770*

Author: Assemblyman Dennis Brown

Action: Amended in Assembly

Date: May 20, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, 23704.5 and 23774, and adds Section 256 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.

AB 2796*

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: May 20, 1980

Affected Reference: Adds Section 27424 to the Government Code and adds Division 2 to the Revenue and Taxation Code - Urgency Statute

This bill would tax producers of oil and gas at 3.12 percent of gross market value, as defined, in lieu of ad valorem property taxes.

SB 1260*

Author: Senator Sieroty

Action: Amended in Assembly

Date: May 19, 1980

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

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, 1982, unless a later enacted statute deletes or extends such date.

SB 180

Author: Senator Marks

Action: Amended in Assembly

Date: May 21, 1980

Affected Reference: Various sections of various codes - Urgency Statute

This bill provides that the county assessor shall provide to the county auditor, within 15 days of the notice of filing, a report which identifies the assessed valuations for a territory subject to the jurisdictional change and the tax rate area or areas in which the territory exists.

AB 2298*

Author: Assemblyman Imbrecht

Action: Amended in Senate

Date: May 21, 1980

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

AB 2298 (Continued)

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, adjusted to reflect the percentage change in the cost of living not to exceed 2 percent per year, as specified.

AB 2091*

Author: Assemblyman Mangers

Action: Amended in Senate

Date: May 22, 1980

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

This bill would provide that late-filing claimants for the \$15,000 exemption who file in conjunction with a late-filed claim for the \$10,000 veterans' exemption, the exemption shall be 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, the exemption shall be the lesser of \$14,000 or 80 percent of the assessed value of the dwelling. Commencing January 1, 1981, the exemption for late-filed claims for the higher exemption when filed in conjunction with a late-filed claim for the lower exemption shall be the lesser of \$48,000 or 80 percent of the full value of the dwelling while those filed in conjunction with a timely filed claim shall receive the lesser of \$56,000 or 80 percent of the full value of the dwelling.