



STATE BOARD OF EQUALIZATION

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

(916) 445-6479

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Second District, San Diego

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 81/134

October 21, 1981

TO COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 465

Enclosed is a copy of a notice of public hearing to be held December 8, 1981, at 2:00 p.m., in Room 102, 1020 N Street, Sacramento, California, on proposed repeal of Rule 465, Non-Profit Golf Courses.

This regulation is being repealed because it is not needed. It merely repeats existing law. Revenue and Taxation Code Section 52(c), along with California Constitution Article XIII, Section 10, sufficiently describes the appraisal of non-profit golf courses for property tax purposes.

Written comments for the Board's consideration, or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the content of the rule should be directed to Robert Keeling, Staff Counsel, (916) 323-7713.

Sincerely,

Janice Masterton
Assistant to Executive Secretary

JM:ms
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, proposes to repeal Regulation 465 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on December 8, 1981. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: Rule 465 is being deleted because it is not needed, since it merely repeats existing law. Revenue and Taxation Code Section 52(c), along with California Constitution Article XIII, Section 10 sufficiently describes the appraisal of nonprofit golf courses for property tax purposes. The rule is therefore not needed to implement, interpret, or make specific any present statutory or constitutional provision. The

deletion of Rule 465 is therefore believed necessary to reduce the property tax rules to only those rules which are needed.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by December 8, 1981; written statements or arguments are requested by November 18, 1981.

STATEMENT OF REASONS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the change, which statement is available to the public upon request.

The State Board of Equalization upon its own motion or at the instance of any interested person may adopt the changes proposed without further notice on or after December 8, 1981.

Dated: 10/13/81

STATE BOARD OF EQUALIZATION

D. D. Bell
Douglas D. Bell
Executive Secretary

STATE BOARD OF EQUALIZATION
Repeal of Section 465 in Title 18,
California Administrative Code

(1) Regulation 465 is repealed.

Rule No. 465. (Cal. Adm. Code) Nonprofit Golf Courses

~~When appraising real property used exclusively for nonprofit golf course purposes in accordance with the provisions of Section 10 of Article XIII of the California Constitution, the assessor shall for the 1979 lien date and thereafter ascertain the value of such property on the basis of such use, plus the full value attributable to any mineral rights without regard to any of the provisions of Section 2 of Article XIII A of the California Constitution or its implementing legislation.~~

Note: Authority cited: Section 15606, Government Code.

Reference: Article XIII A, Sections 1 and 2,
California Constitution.