



STATE BOARD OF EQUALIZATION

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Executive Secretary

May 15, 1981

No. 81/63

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 9

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or Revenue and Taxation law.

AB 11

Author: Assemblyman Lockyer  
Action: Amended in Senate  
Date: May 4, 1981

Affected Reference: Adds Sections 97.1, 17069.6, 17071.1, 23603, and 24271.1 to the Revenue and Taxation Code - Urgency Statute

This legislation would divert the property tax revenue from the 1978-79 unsecured roll that was collected or is to be collected in excess of the 1978-79 secured roll rates to the State General Fund via school districts for 1982-83 only. All taxpayers paying this increased amount would be entitled to a tax credit on their state income tax up to specified limits, depending upon the type of the taxpayer's property.

AB 20

Author: Assemblyman Lockyer  
Action: Amended in Senate  
Date: May 4, 1981

Affected Reference: Adds Sections 37 and 155.21 to the Revenue and Taxation Code - Urgency Statute

This legislation cancels all interest and penalties on supplemental unsecured property tax levies if paid by December 31, 1981. This provision applies to those supplemental billings resulting from the California Supreme Court decision on the rate applicable to the 1978-79 unsecured assessment roll.

This bill would remove under certain conditions the requirement of reappraising the real property on the 1978-79 unsecured roll for the 36 counties found to be wrong by using the provisions of Proposition 13 by the State Supreme Court.

AB 416

Author: Assemblyman Nolan

Action: Amended in Assembly

Date: May 4, 1981

Affected Reference: Adds Chapter 12.8 to Division 7 of Title 1 of the Government Code

This bill would authorize units of local government to designate areas as depressed areas and to apply to the Department of Housing and Community Development to have the area declared to be an enterprise zone. The latest amendments remove the property tax.

AB 1506

Author: Assemblyman Filante, et al.

Action: Amended in Assembly

Date: April 30, 1981

Affected Reference: Adds Sections 229, 6379.5, 17069.9, and 17071.2 to the Revenue and Taxation Code - Urgency Statute

This bill would assess floating homes (houseboats) in the same manner as real property, but would substitute the 1979 lien date for the 1975 lien date in determining their valuation.

AB 1603

Author: Assemblyman Filante

Action: Amended in Assembly

Date: May 5, 1981

Affected Reference: Amends Sections 442, 1604, and 2610.5; adds Section 441.5 to the Revenue and Taxation Code

This legislation makes numerous changes in how information is exchanged between the taxpayer and the county assessor. It relates to the property statement and notice of assessment increase. This legislation would also require all assessment appeals to be heard more timely. The bill further alters somewhat the due date on late or supplemental tax bills.

SB 272

Author: Senator Montoya

Action: Amended in Senate

Date: May 7, 1981

Affected Reference: Various sections of various codes

This bill would expand the college exemption to include an educational institution that confers upon its graduates a one-year occupational proficiency certificate. This bill also provides for subvention to the counties for revenue lost as a result of enactment of the bill.

May 15, 1981

SB 377

Author: Senator Nielsen

Action: Amended in Senate

Date: April 30, 1981

Affected Reference: Adds Sections 155.21, 17069.6, 17071.1, 23603, and 24271.1 to the Revenue and Taxation Code - Urgency Statute

This legislation diverts all revenues collected from the 1978-79 unsecured roll on the amount derived from that portion of the tax rate that exceeded the 1978-79 secured roll rate. The state would then allow tax credits to all taxpayers paying this excess amount. The credit will be applicable against the individual personal income tax or the bank and corporation tax with a carryover provision not to exceed 1988.

This amendment would authorize as specified the exemption from property taxes on certain real property which is on the unsecured roll for the 1978-79 tax year and may be subject to revaluation. This legislation is now quite parallel to AB 20.

SB 462

Author: Senator Johnson

Action: Amended in Senate

Date: May 7, 1981

Affected Reference: Amends Sections 38905 and 38907; adds Section 38303.5 to the Revenue and Taxation Code

This measure would alter the method used by the State Board of Equalization to compute the Timber Reserve Fund tax rate so that the 1981 administrative costs of the Board and the State Forester will not be recovered, and will be absorbed by the counties rather than paid by timber owners.

ACA 46

Author: Assemblyman Kapiloff

Action: Amended in Assembly

Date: May 5, 1981

Affected Reference: Amends various sections of the State Constitution

This amendment to the Constitution makes numerous changes to the property tax and on state and local finance. It provides for 100 percent exemption for owner-occupied dwellings and certain small agricultural properties. It would increase the tax rate on the remaining property tax base and return these values to annual market value determination. It would further shift the financial responsibility for public schools to the state. To assist the state with this added expenditure, much of the local sales and use tax would be retained by the state.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

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Enclosures