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April 6, 1982

No. 82/60

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 5

The following are brief summaries of selected proposed tax bills and amendments introduced by the Legislature which relate to assessment practices or the Revenue and Taxation Code.

AB 2668

Author: Assemblyman Elder
Action: Amended in the Assembly
Date: March 22, 1982
Affected Code Sections: Amends Sections 2621, 2706, 2764, 3362, and 3372 of the Revenue and Taxation Code.

As recently amended, this bill would substitute the amount of $10 for the $5 fee currently allowed to be collected by the tax collector for preparing delinquent tax records and giving notice of delinquencies. It would also require additional information to be disclosed in the notices of intent to deed to the state and notices of sale to the state that are published by the tax collector. The current amendment also provides that the bill would take effect July 1, 1983.

AB 3646

Author: Assemblyman Hannigan
Action: Introduced in the Assembly
Date: March 17, 1982
Affected Code Sections: Adds and repeals Chapter 4.5 (commencing with Section 53985) of Part 1 of Division 2 of Title 5 of the Government Code.

This bill would allow local agencies to adopt ordinances or resolutions imposing taxes within a restricted zone to raise money to pay for police, fire, library, park and recreation, and some public works services. Such taxes could be levied and collected for a maximum period of five years. This bill would become operative January 1, 1983, and only if ACA 85 of the 1981-82 Regular Session of the Legislature is approved by the voters. The provisions of this act would automatically be repealed January 1, 1989, unless further extended by later legislation.

SB 465

Author: Senator Beverly
Action: Amended in Assembly
Date: March 22, 1982
Affected Code Sections: Adds Section 107.5 to the Revenue and Taxation Code.

This bill, which is intended to clarify rather than modify existing law, defines what a possessory interest is when applied to property owned by any agency of the United States Government. The bill limits such possessory interests to land, improvements, and certain fixtures.

SB 1892

Author: Senator Stiern
Action: Introduced in the Senate
Date: March 15, 1982
Affected Code Sections: Amends Section 56403 of the Government Code.

This bill modifies the conditions under which an order establishing a district of limited powers as a subsidiary district to a city may be adopted. Currently, such an order may be adopted when the portion or portions of such district are included within the city boundaries and such portion or portions represent 70 percent or more of the total area of taxable land, and contain 70 percent or more of the total number of registered voters residing within the district. This bill would change the first condition to require that the portion or portions of the district represent 70 percent or more of the total assessed valuation of land and improvements within such district.

SB 1902

Author: Senator Ellis
Action: Introduced in the Senate
Date: March 15, 1982
Affected Code Sections: Amends Section 33328 of the Health and Safety Code.

This bill would modify current law governing the required reporting done pursuant to tax increment financing of redevelopment. The current provisions of law include the disclosure of data relating to the assessed valuation of the project area for the preceding five years. A further requirement of current applicable code sections is the disclosure of data concerning the total assessed valuation of all taxable property having a certain proximity to the redevelopment project area. This bill would reduce the period for disclosure of data on the project area to one year, or five years only upon request by the redevelopment agency. It would also require that data pertaining to the surrounding area be furnished only if the agency requests it.

SB 1903

Author: Senator Ellis
Action: Introduced in the Senate
Date: March 15, 1982
Affected Code Sections: Amends Section 1360 of the Civil Code.

This bill would require the owner of a subdivision lot or unit in a planned development, condominium project, time-share project, community apartment project, or limited-equity housing cooperative to provide a prospective purchaser with a disclosure of the amount of any delinquent assessments or any other charge on the lot or unit. It would also exact the same requirement of the governing body of any of the aforementioned developments in providing this information to the owner of a lot or unit in the development.

SB 2001

Authors: Senators Mello and Roberti
Action: Introduced in the Senate
Date: March 19, 1982
Affected Code Sections: Adds Division 13.5 (commencing with Section 12000) to the Street and Highways Code. Urgency statute.

This bill, termed the Local Public Improvements Act of 1982, would allow local governments to levy and collect assessments to construct and maintain facilities to provide vital school, fire and police protection, library and other related services. This bill would also establish a procedure for protesting such a levy, as well as a procedure for a special election dealing with the local assessment.

SB 2007

Author: Senator Alquist
Action: Introduced in the Senate
Date: March 22, 1982
Affected Code Sections: Adds Section 2505.5 to the Revenue and Taxation Code.

This measure would allow the tax collector to require payment of taxes by electronic transfer of funds whenever either installment of taxes on the secured roll or any unsecured roll billing exceeds $50,000.

ACA 85

Author: Assemblyman Hannigan
Action: Introduced in the Assembly
Date: March 17, 1982
Affected Code Sections: Amends the Constitution by adding Article XIII C to it.

ACA 85 (Continued)

This measure would permit the imposition of a restricted tax, for a period not to exceed five years, on real property for the purpose of funding the operation and maintenance costs of various essential local services. This measure would not become operative if the voters approved, at the same election at which they passed this measure, any measure that modified or repealed Article XIII A. The companion bill for this Constitutional Amendment is AB 3646, also carried by Assemblyman Hannigan. It is discussed in this summary.

Copies of each of these bills are enclosed for your information.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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Enclosures
AL-08-1337A