STATE OF CALIFORNIA

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May 12, 1982

No. 82/72

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 7

Following are brief summaries of selected proposed legislation or amendments to earlier drafts which relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 1539

Author: Assemblyman Harris
Action: Amended in Senate
Date: April 28, 1982
Affected Code Section: Amends Section 1152 of the Revenue and Taxation Code.

As amended, this bill would modify assessment procedures for certificated aircraft for the 1983-84 fiscal year and thereafter. This bill is no longer classified as an urgency statute. The main features of this bill are the same as presented in Summary Number 4.

AB 2460

Authors: Assemblymen Sher, Deddeh, and Lockyer
Action: Amended in Assembly
Date: April 19, 1982
Affected Code Sections: Amends many sections of the Government Code; amends and adds many sections to the Revenue and Taxation Code.

As recently amended, this bill now prescribes additional requirements on the Controller, Franchise Tax Board, Department of Housing and Community Development, and local agencies. These requirements relate to the "Senior Citizens Mobilehome Property Tax Postponement Law," which is the title now given to this bill, which was originally mentioned in Legislative Summary Number 2.

AB 3213

Authors: Assemblymen Cortese and Farr
Action: Amended in Assembly
Date: April 19, 1982
Affected Code Sections: Adds Sections 172, 172.1, and 172.2 to, and amends Section 5816 of the Revenue and Taxation Code. Urgency Statute.

As recently amended, this bill now has urgency status and would apply only to mobilehomes destroyed by disaster on or after January 1, 1982. All other features of this bill, which would prevent the involuntary conversion of a mobilehome from vehicle license status to local property taxation when that mobilehome is replaced following a disaster, are essentially the same as presented in Summary Number 4.

AB 3279

Author: Assemblyman Ivers
Action: Amended in Assembly
Date: April 29, 1982
Affected Code Section: Amends Section 205.5 of the Revenue and Taxation Code.

This bill, originally mentioned in Legislative Summary Number 4, has been amended to provide that, after the effective date of this act, the veteran must have died in combat while on active duty for the veteran's surviving spouse to receive the specified property tax exemption on his or her principal residence. See also ACA 80 discussed herein.

AB 3349

Author: Assemblywoman Bergeson
Action: Amended in Assembly
Date: April 28, 1982
Affected Code Sections: Amends Sections 202.2 and 206.1 of, and repeals Section 206.2 of, the Revenue and Taxation Code.

This bill, which would among other things extend the church parking area exemption to property leased by a church for use as a parking area, has been amended to provide that the assessed value of such parking area will be the taxable value as if not under lease, reduced by the amount of lease payments made during the fiscal year to the owner of the real property by or on behalf of the church, religious denomination, or sect.

AB 3382

Author: Assemblyman Cortese
Action: Amended in Assembly
Date: April 28, 1982
Affected Code Sections: Amends various sections of the Health and Safety Code; amends various sections of, and adds sections to, the Revenue and Taxation Code.

As recently amended, this bill modifies certain of the provisions relating to penalties, interest rates charged for penalties, and appeals in connection with state assessments of utilities, railroads and private railroad car companies. See Legislative Summary Number 6 for the original discussion of this Board-sponsored bill.

AB 3756

Authors: Assemblymen Bates and Roos
Action: Amended in Assembly
Date: May 3, 1982
Affected Code Sections: Amends numerous sections of, and adds numerous sections to, the Revenue and Taxation Code.

As originally presented in Legislative Summary Number 6, this bill created two new taxes to be administered and collected by the State (an estate tax and an oil severance tax). The taxes were to become operative only if one or both of two initiative statutes, which would repeal the current inheritance and gift taxes, were approved by the voters in the June 8, 1982 Primary Election. This contingency has been removed; the bill no longer requires the passage of these initiative statutes for its provisions to become operative.

SB 2077

Author: Senator Alquist
Action: Introduced in Senate
Date: April 21, 1982
Affected Code Sections: Adds part 23 (commencing with Section 43000) to Division 2 of the Revenue and Taxation Code.

This bill, known as the "Oil, Gas and Mineral Severance Tax Law," calls for a 6.4 percent tax based on the gross market value of all oil, gas, or minerals severed from the earth. This tax would be collected by the Board of Equalization. As a tax levy, this bill would take immediate effect.

SB 2086

Author: Senator Johnson
Action: Introduced in Senate
Date: April 27, 1982
Affected Code Section: Adds Section 434.6 to the Revenue and Taxation Code. Urgency statute.

The Soper-Wheeler Co. v. State Board of Equalization appellate court decision made in October 1981 declared Rule 1025 invalid and remanded the Board to revise the timberland value schedule. This rule establishes schedules for the valuation of timberland to be used over a three-year period. As a result of this court ruling, assessments made for the 1980-81 and 1981-82 fiscal years resulted in overpayment of taxes by some assessees. This bill would provide alternative methods for returning the overpayments to these assessees for 1980-81 only.

ACA 80

Author: Assemblyman Ivers
Action: Amended in Assembly
Date: April 29, 1982
Affected Code Section: Amends subdivision (a) of Section 4 of Article XIII.

This measure, originally discussed in Legislative Summary Number 4, has been amended in the same manner as Assembly Bill 3279, the companion bill also referred to in this summary. Now the amendment provides for the exemption of the principal residence of a person's unmarried surviving spouse if the person died while on active duty in military service and in combat after the effective date of this amendment.

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

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards

VW:ebv
Enclosure
AL-06-1193A