STATE OF CALIFORNIA

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July 8, 1982

No. 82/88

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 9

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 2308

Authors: Assemblymen Bates, Young, and Imbrecht
Action: Amended in Assembly
Date: June 10, 1982
Affected Code Sections: Amends Section 214.02 of the Revenue and Taxation Code; repeals Section 2 of Chapter 1772 of the Statutes of 1971.

This bill, first mentioned in Legislative Summary No. 1, dated February 2, 1982, deals with extending the welfare exemption on certain natural preserves accessible to the general public. As amended, there would be no requirement for the state to reimburse counties for property tax revenues lost because of this bill.

AB 2460

Authors: Assemblypersons Sher, Deddeh, Lockyer, and Bergeson
Action: Amended in Assembly
Date: June 25, 1982
Affected Code Sections: Amends various sections of the Government Code; amends and adds various sections to the Revenue and Taxation Code.

This bill, which has appeared in several previous legislative summaries, deals with the postponement of property taxes on mobilehomes owned by qualifying senior citizens. It has recently been amended to provide that the postponement program would become operative only in cities and counties when approved by the board of supervisors; in other words, it is not state-mandated.

AB 2718

Author: Assemblyman Kapiloff
Action: Amended in Assembly
Date: June 9, 1982
Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

This measure, dealing with change in ownership, has been discussed in two previous legislative summaries. As recently amended, the bill provides that any transfer between the same parties to correct a deed shall not be a change in ownership, so long as the deed being corrected was initially recorded no more than 4 years prior to the correcting transfer, and that the original grantor/grantee relationship is not changed. The provision in the bill excluding certain intrafamily transfers from change in ownership is unchanged.

AB 3213

Authors: Assemblymen Cortese and Farr
Action: Amended in Assembly
Date: June 24, 1982
Affected Code Sections: Amends Section 18115 of the Health and Safety Code, and adds Chapter 2.6 to Part 1 of Division 1 of the Revenue and Taxation Code. Urgency statute.

This bill proposes disaster relief in a specified manner for mobilehomes destroyed by calamity or disaster. In its current version, this measure would allow owners of specified mobilehomes destroyed by a disaster declared by the Governor after January 1, 1982, to have their replacement mobilehomes receive specified relief in connection with vehicle license fees or property taxes, provided that the replacement mobilehome is comparable in size, utility, and location to the mobilehome replaced.

AB 3296

Authors: Assemblyman Waters et al.
Action: Amended in Assembly
Date: June 23, 1982
Affected Code Sections: Amends various sections of the Government Code; amends, adds, and repeals various sections of the Revenue and Taxation Code.

This bill, dealing with timber taxation, has been revised again in its method of allocating yield tax revenue guarantees to the counties. This revision affects the continuous appropriation of yield tax revenues for local subvention.

AB 3382

Author: Assemblyman Cortese
Action: Amended in Senate
Date: June 25, 1982
Affected Code Sections: Amends various sections of the Health and Safety Code; amends and adds various sections to the Revenue and Taxation Code; amends Section 600 of the Probate Code.

The recent pertinent amendment deals with county equalization hearings, providing that under certain circumstances, if a county assessment appeals board fails to hear an application for reduction in assessment within two years of timely filing by the taxpayer, the taxpayer's opinion of value, as stated on the application for reduction, would become the taxable value of the property. This provision would apply only to applications filed on or after January 1, 1983.

AB 3426

Authors: Assemblymen Deddeh, Lancaster, and Cramer
Action: Amended in Senate
Date: June 24, 1982
Affected Code Sections: Amends Section 214.6 of, and adds Section 214.12 to, the Revenue and Taxation Code.

The latest amendment to this bill would provide that property used by a nonprofit corporation for the conduct of an agricultural fair, as defined, would be considered to be within the scope of the welfare exemption for property tax purposes.

AB 3475

Authors: Assemblymen Baker, Cortese, and Sher
Action: Amended in Assembly
Date: June 1, 1982
Affected Code Sections: Amends Sections 19825 and 19826 of, and adds Section 19826.5 to, the Health and Safety Code.

Originally, this legislation required all cities and counties issuing building permits to furnish copies of same to the county assessor within 15 days of issuance. It also required that, in the event that 1982 legislation changed the lien date to other than March 1, the city or county building inspection agency must notify the county assessor within 15 days of the agency's conducting a final inspection. Both requirements have been amended and are now optional for cities and counties.

ACA 53

Authors: Assemblyman Frizzelle et al.
Action: Filed with Secretary of State
Date: June 2, 1982
Affected Constitutional Provisions: Adds subdivision (e) to Section 2 of Article XIII A.

This legislation would exclude from new construction the addition or construction of fire sprinkler or fire alarm systems, so long as the installation was not required by state law or local ordinance. Having been approved by both houses of the Legislature, this proposed amendment will be put to a vote of the people on the November, 1982 ballot.

SB 1276

Authors: Senator Beverly, et al.
Action: Amended in Assembly
Date: May 17, 1982
Affected Code Sections: Adds Sections 2188.8 and 2188.9 to the Revenue and Taxation Code.

In its recent version, this bill would make both timeshare estates and timeshare uses eligible for separate assessment, upon written request, and would allow the assessor to charge a fee for the initial cost of separately assessing these interests. This bill would also allow the separate tax billing of a timeshare estate, but would require the singular billing of a timeshare use project with itemization of taxes for each separately assessed interest in such a project.

SB 1326

Author: Senator Alquist
Action: Amended in Assembly
Date: June 21, 1982
Affected Code Sections: Many sections of many codes. Urgency statute.

All provisions of this bill have been stricken from the text. It is now termed "an act relating to fiscal affairs." It will probably be the budget trailer bill and should be amended shortly.

SB 2086

Author: Senator Johnson
Action: Amended in Assembly
Date: June 15, 1982
Affected Code Section: Adds Section 434.6 to the Revenue and Taxation Code. Urgency statute.

This bill now allows the county auditor to devise a procedure for crediting overpayments of 1980-81 and 1981-82 taxes on timberland in Timberland Preserve Zones. This procedure could be used in lieu of making value corrections to the 1980-81 and 1981-82 assessment rolls. (Overpayments of timberland taxes were deemed to have occurred in 1980 and 1981, according to the finding of the court in Soper-Wheeler Co. v. State Board of Equalization.)

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

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:ab
Enclosure
AL-08-1352A