



STATE OF CALIFORNIA

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No. 83/37

March 11, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 2

Following are brief summaries of legislation being considered in the 1983-84 regular session of the Legislature. These measures, some of which are newly introduced and some of which appear here in amended versions, relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 34

Authors: Assemblyman Hannigan, et al.  
Action: Amended in Assembly  
Date: January 26, 1983  
Affected Code Sections: Amends, repeals and adds Section 255.8 to, and adds and repeals Section 255.9 of, the Revenue and Taxation Code.

The amendment to this bill would:

- (1) require San Diego and Solano Counties to send homeowner's exemption claim forms and Spanish instructions to anyone requesting them;
- (2) require that all other counties having 10 percent or more persons of Spanish origin send both English and Spanish instructions for the claim form.

AB 72

Author: Assemblyman Floyd  
Action: Amended in Assembly  
Date: February 22, 1982  
Affected Code Sections: Many sections of the Revenue and Taxation Code and sections of various bills chaptered during 1982. Urgency statute.

This amended bill would delay, from either the 1983 or 1984 assessment years until January 1, 1987, the new tax exemptions, exclusions or other benefits that have resulted from legislation passed in 1982. In property tax-related areas, this includes the following:

- (1) the exclusion from change in ownership of certain correcting and intrafamily transfers (AB 3382);
- (2) the extension of the welfare exemption through 1987-88 fiscal years for certain nature preserves (AB 2308);
- (3) the inclusion of floating homes within the valuation restrictions imposed by Article XIII A of the Constitution (AB 1506); and
- (4) the expanded exclusion of the time in state and ground time factors used in the allocation formula for taxing certificated aircraft (AB 1539).

AB 70

Author: Assemblyman Young  
Action: Amended in Assembly  
Date: February 3, 1983  
Affected Code Sections: Adds Part 21 to Division 2 of the Revenue and Taxation Code.

This bill, which would create a 6 percent oil severance tax, has been amended in several ways. The tax would now be applied to all oil beyond 100,000 barrels produced per year (the original limit was 36,500 barrels). The operative date is no longer specified (it was January 1, 1984). The revenue produced by this tax would now be allocated, not only to Section A of the State School Fund, but also to the State Board of Equalization, local agencies and school districts. Local reimbursement for lost property tax revenue would be paid on December 31st and April 30th. This act could only become operative if ACA 9, as written, were adopted.

AB 180

Author: Assemblyman Filante  
Action: Introduced in Assembly  
Date: December 29, 1982  
Affected Code Section: Adds Section 430.6 to the Revenue and Taxation Code.

This bill would remove special restricted assessment procedures from open-space land whose owner has been convicted of using that land for growing, harvesting or processing marijuana. Such land would be reassessed by the assessor following the owner's conviction.

AB 548

Author: Assemblyman Harris  
Action: Introduced in Assembly  
Date: February 10, 1983  
Affected Code Sections: Amends Section 1152 of the Revenue and Taxation Code. Urgency statute.

This bill would, for fiscal years 1983-84 and thereafter, exclude from the total number of arrivals and departures used in the formula for allocating taxable value of certified aircraft all arrivals and departures of such aircraft occurring before it entered the revenue service of the air carrier controlling it on lien date. Further, the arrival immediately preceding and the departure immediately following a period of ground time spanning 720 or more consecutive hours would also be excluded from the total arrivals and departures of the aircraft.

AB 687

Author: Assemblyman Floyd  
Action: Introduced in Assembly  
Date: February 16, 1983  
Affected Code Section: Revenue and Taxation Code Section 1637.

This bill would modify the requirements for having an assessment protest heard by a hearing officer. Currently, one of the necessary conditions is that the total assessed value of the considered property not exceed \$100,000, or that the subject property be a single-family dwelling, condominium or cooperative, or multiple dwelling of four units or less. This bill would authorize the use of hearing officers on any property, regardless of value or use.

AB 756

Author: Assemblyman McClintock  
Action: Introduced in Assembly  
Date: February 18, 1983  
Affected Code Section: Amends Section 272 of the Revenue and Taxation Code.

Present law requires the assessor to submit to the board of supervisors all exemption claims filed after completion of the roll. The county auditor can adjust the roll only after approval by the board. This bill would allow the assessor to make such roll changes and the auditor to adjust the roll, without first applying to the board of supervisors.

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SB 191

Authors: Senator Craven, et al.  
Action: Introduced in Senate  
Date: January 24, 1983  
Affected Code Section: Adds Section 5805 to the Revenue and Taxation Code. Urgency statute.

This bill would provide that mobilehome accessories, as defined, which were sold prior to January 1, 1977, and are attached to a licensed mobilehome, will not be subject to local property taxation.

SB 217

Author: Senator Beverly  
Action: Introduced in Senate  
Date: January 31, 1983  
Affected Code Sections: Adds Section 998 to the Revenue and Taxation Code.

This bill would require that timeshares be assessed by reference to condominiums, cooperatives or other properties not owned on a timeshare basis. This bill also states that this requirement is declaratory of existing law.

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

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:cam  
Enclosures  
AL-06-1419A/D-5