



STATE BOARD OF EQUALIZATION

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Executive Secretary

March 22, 1983

No. 83/40

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 3

Following are brief summaries of legislation newly introduced during the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 574

Author: Assemblyman Young
Action: Introduced in Assembly
Date: February 10, 1983
Affected Code Section: Repeals and adds Section 104.13 to the Streets and Highways Code.

This bill would require CalTrans to act as agent in paying all possessory interest taxes for excess state highway real property leased by the department to private parties. CalTrans would advise all lessees that the amount of rent being charged reflects the cost of this added responsibility of the department.

AB 779

Author: Assemblyman Robinson
Action: Introduced in Assembly
Date: February 22, 1983
Affected Code Section: Adds Section 51280.1 to the Government Code. Urgency statute.

This bill would elaborate on specific requirements for enforceably restricted open-space lands whose owners wish to cancel their open-space contracts. It would provide that the requirement that cancellation not result in "discontiguous patterns of urban development" allows the county board or city council to cancel a contract if the proposed alternative use of the land is rural in character and will result in the foreseeable future in a contiguous pattern of development within the relevant subregion.

AB 858

Author: Assemblyman Bradley
Action: Introduced in Assembly
Date: February 23, 1983
Affected Code Sections: Amends Section 409 of the Revenue and Taxation Code.

This bill would allow counties having population exceeding 1,000,000 (Alameda, Los Angeles, Orange, San Diego, Santa Clara) to charge a fee in excess of the actual cost of duplicating data when the assessor provides information or records he is not legally required to keep. This section would automatically be repealed January 1, 1985, unless extended by another chaptered statute.

AB 936

Author: Assemblywoman Molina
Action: Introduced in Assembly
Date: February 24, 1983
Affected Code Section: Amends Section 480 of the Revenue and Taxation Code.

This bill would require that no document bringing about a change in ownership could be recorded in the county recorder's office unless the prescribed change in ownership statement is also filed with the document. If no document were recorded, the change in ownership statement would have to be filed within 45 days from the effective date of the change in ownership.

AB 1014

Author: Assemblyman Lancaster
Action: Introduced in Assembly
Date: February 28, 1983
Affected Code Sections: Adds Section 27321.6 to the Government Code; repeals Section 11911.1 of the Revenue and Taxation Code.

This bill would require that every document effecting a change in ownership of real property have the assessor's parcel number noted on its face.

AB 1022

Author: Assemblyman Naylor
Action: Introduced in Assembly
Date: February 28, 1983
Affected Code Section: Adds Section 5098.6 of the Revenue and Taxation Code. Urgency statute.

This bill would establish a specified procedure for processing claims for refund of property taxes made pursuant to the decision in Armstrong v. San Mateo County and Barrett v. Santa Clara County, in the event that this superior court ruling is upheld by a court of appeal or the California Supreme Court. In these referenced cases, the court ruled that the inflation index should not have been applied to fiscal years preceding 1978-79 in computing property assessments for 1978-79 and ensuing years.

AB 1049

Author: Assemblyman Bader
Action: Introduced in Assembly
Date: February 28, 1983
Affected Code Section: Adds Section 69 to the Revenue and Taxation Code.

This bill would require that the State Board of Equalization, upon written request and receipt of a \$100 fee, issue determinations of whether proposed transfers of specific parcels of real property would constitute changes in ownership. These determinations would be binding upon the State Board, the local assessor, and the local board of equalization.

AB 1098

Author: Assemblyman Connelly
Action: Introduced in Assembly
Date: March 1, 1983
Affected Code Section: Amends Section 68 of the Revenue and Taxation Code.

This bill would modify current exclusions from change in ownership for properties acquired to replace those taken by eminent domain or other governmental acquisition. It would provide that the adjusted base year value of the replacement property shall be the lower of its fair market value or adjusted base year value at the time of acquisition.

AB 1134

Author: Assemblyman Klehs
Action: Introduced in Asssembly
Date: March 1, 1983
Affected Code Sections: Amends Section 255, 257, 257.1, 270, and 271 of the Revenue and Taxation Code.

This bill would allow claimants who have been found ineligible to receive either the church or religious exemptions, and have been notified of such by the assessor, to file an affidavit for the welfare exemption within 15 days after such notification.

AB 1136

Author: Assemblyman Klehs
Action: Introduced in Assembly
Date: March 1, 1983
Affected Code Sections: Many sections of the Government, Public Resources, and Revenue and Taxation Codes.

This bill would:

(1) clean up some provisions of the Timber Tax Law related to but not covered by Assembly Bill 3296 (Chapter 1058, Statutes of 1982);

(2) allow the State Board of Equalization to enter into agreements with state assessees waiving the statutory four or six-year limitation for escape assessments and the four-year limitation on roll corrections (Sections 868, 4876 and 4876.5 of the Revenue and Taxation Code);

(3) provide that any mobilehome that has become subject to local property taxation because of delinquency in its license fees would remain subject to existing collection procedures for delinquent license fees until the time it was entered on the local tax roll (Section 10759.5 of the Revenue and Taxation Code);

(4) delete various provisions of various codes relating to property tax that are obsolete, unnecessary, or incorrect references.

AB 1200

Author: Assembly Connelly

Action: Introduced in Assembly

Date: March 1, 1983

Affected Code Sections: Amends, adds and repeals various Sections of various Codes.

This bill would:

(1) modify the present procedure for exempting low-valued property from taxation by deleting the February 14 deadline for adoption of an exempting ordinance by county boards and allowing the exemption to continue in effect beyond the fiscal year in which it was adopted;

(2) require the tax collector's approval before the penalty for failure to file a change in ownership statement could be added to the current roll after March 1;

(3) revise the contents of the property tax bill to conform with the requirements of Article XIII A and implementing legislation;

(4) revise the requirements for notifying a taxpayer of an overpayment of property taxes, to require that such notice be sent to the taxpayer whenever the overpayment is \$10 or more.

AB 1485

Author: Assemblyman Sher

Action: Introduced in Assembly

Date: March 3, 1983

Affected Code Sections: In pertinent part, amends Sections 461 and 462 of the Revenue and Taxation Code. Urgency statute.

The relevant sections of this bill would increase to \$1,000 the maximum fine that could be imposed on a person for refusing to give the assessor information requested in writing.

AB 1636

Author: Assemblyman Harris
Action: Introduced in Assembly
Date: March 3, 1983
Affected Code Section: Amends Section 209 of the Revenue and Taxation Code.

This bill would make the exemption of certain vessels, pursuant to Section 3 of Article XIII A of the Constitution, more specific by requiring home port in California and current Coast Guard certification for transport of cargo, freight or passengers, in addition to the previous minimum 50-ton burden requirement.

AB 1665

Author: Assemblyman Farr
Action: Introduced in Assembly
Date: March 3, 1983
Affected Code Sections: Amends Sections 3511, 3513, and 4217 of the Revenue and Taxation Code.

This bill would reduce to two years the present five-year period allowed for redeeming tax-sold property, where the taxpayer has neither been eligible for nor claimed the homeowner's exemption on the property. It would also require a statement on the tax deed to the effect that no redemption occurred within five years for property eligible for or receiving the homeowner's exemption, or within two years for other property.

AB 1685

Author: Assemblyman Connelly
Action: Introduced in Assembly
Date: March 3, 1983
Affected Code Sections: Amends Section 4985 of, repeals and adds Section 4837.5 to, and repeals Sections 532.5 and 534.5 of the Revenue and Taxation Code.

This bill would delete the present eight-year option for paying taxes on escape assessments not caused by the assessee's error, and would eliminate the county board's prerogative of allowing special payment plans to alleviate taxpayer hardship. Instead, it would create a single three-year repayment scheme for taxes on escape assessments if the tax due is greater than \$100 and the assessee files a written request for installment payment.

SB 120

Author: Senator Vuich
Action: Amended in Senate
Date: March 7, 1983
Affected Code Sections: Amends various sections of the Revenue and Taxation Code.

This bill would change lien date from March 1 to January 1, effective for taxes levied for the 1984-85 fiscal year and thereafter.

SB 191

Authors: Senators Craven et al.
Action: Amended in Senate
Date: March 3, 1983
Affected Code Section: Adds Section 5805 to the Revenue and Taxation Code. Urgency statute.

This bill would provide that for tax purposes, mobilehome accessories installed on a lot with a mobilehome would be treated the same as the mobilehome. If the mobilehome was first sold before January 1, 1977, the accessories would not be subject to local property taxation unless the mobilehome was.

SB 310

Author: Senator Presley
Action: Introduced in Senate
Date: February 9, 1983
Affected Code Sections: In relevant part, adds Part 21 (commencing with Section 42000) to the Revenue and Taxation Code.

This bill would create a 3% oil severance tax, to be effective on or after January 1, 1984, on all oil produced in this state in excess of 30,000 barrels per month. The revenue from this tax would be allocated for various crime prevention programs and for hiring and training local law enforcement personnel.

SB 513

Author: Senator Speraw
Action: Introduced in Senate
Date: February 23, 1983
Affected Code Section: Amends Section 202 of the Revenue and Taxation Code.

This bill would, contingent upon the passage and approval by the voters of SCA 12, exempt from taxation property used exclusively by a state, city or county under a contract with a joint powers authority, public facilities building corporation, lease purchase arrangement, or other agreement leading to eventual ownership of property.

SB 521

Author: Senator Rosenthal
Action: Introduced in Senate
Date: February 23, 1983
Affected Code Section: Amends Section 70 of the Revenue and Taxation Code.

This bill would, contingent upon the passage and approval by the voters of SCA 14, exempt from new construction any reconstruction or improvement done to real property to comply with seismic safety ordinances.

SB 622

Author: Senator Davis
Action: Introduced in Senate
Date: February 28, 1983
Affected Code Section: Amends Section 723 of the Revenue and Taxation Code.

This bill would require the State Board of Equalization to base its value of nonunitary property on the valuations made by the assessor in the county where the nonunitary property is located.

SB 797

Authors: Senators Craven et al.
Action: Introduced in Senate
Date: March 2, 1983
Affected Code Sections: Amends Sections 5803 and 5813 of the Revenue and Taxation Code.

This bill would require that the assessor, when valuing mobilehomes for property tax purposes, must consider recognized value guides, such as the Kelly Blue Book and N.A.D.A. Appraisal Guide.

SCA 4

Author: Senator Ellis
Action: Introduced in Senate
Date: January 10, 1983
Affected Constitutional Provisions: Amends Article IX, Section 6 and adds Sections 17 and 18 to that Article; amends Article XIII A, Section 1.

In pertinent part, this amendment would exempt from the 1% limitation on maximum amounts for ad valorem tax, those ad valorem taxes levied by school districts to fund school programs, provided that the tax is levied in accordance with certain statutory requirements.

SCA 12

Author: Senator Speraw
Action: Introduced in Senate
Date: February 23, 1983
Affected Constitutional provision: Amends subdivisions (a) and (b) of Article XIII, Section 3.

This amendment would exempt from taxation property used exclusively by the state or a local government under a contractual agreement with a joint powers

authority, public facilities building corporation, lease purchase arrangement, or other agreement which leads to eventual ownership of property. See SB 513.

SCA 13

Author: Senator Boatwright
Action: Introduced in Senate
Date: February 23, 1983
Affected Constitutional provision: Amends Section 4 of Article XIII A of the Constitution.

This amendment would allow cities, counties and special districts to impose special taxes, including ad valorem taxes on real property in excess of the 1% limitation currently imposed, upon 2/3 voter approval.

SCA 14

Author: Senator Rosenthal
Action: Introduced in Senate
Date: February 23, 1983
Affected Constitutional provision: Amends Section 2 of Article XIII A of the Constitution.

This amendment would exclude from the definition of new construction any reconstruction or improvement of real property performed to comply with any local seismic safety ordinance. See SB 521.

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

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:cam
Enclosure
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