



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

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No. 83/43

March 29, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 4

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 1345

Authors: Assemblyman Waters et al.  
Action: Introduced in Assembly  
Date: March 2, 1983  
Affected Code Section: Adds Section 51230.1 to the Government Code.

This bill would provide that land enforceably restricted by a Williamson Act (open-space) contract could be transferred from one immediate family member to another, and that land so transferred would remain subject to the open-space contract.

AB 2014

Author: Assemblyman Cortese  
Action: Introduced in Assembly  
Date: March 4, 1983  
Affected Code Sections: Adds Section 2905.2 to; adds Part 5.8 to Division 2 of; adds and repeals Section 2905.1 of; and repeals Section 228 of the Revenue and Taxation Code.

This bill would create a vessel tax which would supplant existing ad valorem taxes on vessels subject to registration with DMV. Each county assessor would be required to supply DMV with a list of all undocumented vessels in his or her county on or before August 15, 1984.

AB 2082

Author: Assemblyman Floyd  
Action: Introduced in Assembly  
Date: March 7, 1983  
Affected Code Section: Amends Section 61 of the Revenue and Taxation Code.

This bill would provide that, with respect to the transfer of a lessor's interest in taxable real property subject to a lease with a remaining term of less than 35 years, only the leased fee, and not the leasehold interest, would be subject to reappraisal.

SB 998

Author: Senator Mello  
Action: Introduced in Senate  
Date: March 4, 1983  
Affected Code Section: In pertinent part, amends Section 3511 of the Revenue and Taxation Code.

The relevant provision of this bill would allow the county tax collector to deed tax-sold property to the state after 3 years of delinquency, except for property to which the homeowner's exemption applies, which would require the current five-year minimum time in tax-sold status.

SB 1108

Author: Senator Ayala  
Action: Introduced in Senate  
Date: March 4, 1983  
Affected Code Section: Amends Section 71 of the Revenue and Taxation Code.

This bill would modify assessment practices for new construction by requiring that newly constructed properties built per design as an integrated unit, as defined, be valued on a unitary basis as of the date the property is "substantially ready for occupancy."

SB 1185

Author: Senator Craven  
Action: Introduced in Senate  
Date: March 4, 1983  
Affected Code Sections: Amends and repeals many sections of the Health and Safety Code.

This bill makes many code sections that are now applicable to mobilehomes also applicable to manufactured homes, as defined. It also broadens the definition of "mobilehome accessory building or structure" to include storage buildings, private garages and any other residential building or structure.

SB 1211

Author: Senator Lockyer  
Action: Introduced in Senate  
Date: March 4, 1983  
Affected Code Sections: Repeals, adds and amends various sections of the Government Code and the Revenue and Taxation Code. Urgency statute.

In pertinent part, this bill would eliminate the homeowners' property tax exemption and replace it with a \$70 homeowners' property tax credit to be applied to the homeowners' income tax liability.

ACA 28

Author: Assemblyman Elder  
Action: Introduced in Assembly  
Date: March 2, 1983  
Affected Constitutional provision: Amends subdivision (a) of Section 2 of Article XIII A.

This amendment would allow persons over age 55 who qualify for the homeowners' exemption to transfer the base year value of their principal residence to replacement property of equal or lesser value purchased for use as a principal residence within one year of the sale of the original property. In effect, this measure would exclude such acquisitions of real property from change in ownership.

ACA 36

Author: Assemblywoman Waters  
Action: Introduced in Assembly  
Date: March 4, 1983  
Affected Constitutional provision: Amends subdivision (a) of and adds subdivisions (e) and (f) to Section 2 of Article XIII A.

This measure would exclude commercial and industrial property from the restrictions on reappraisal at full cash value pursuant to Article XIII A. Such property would instead be subject to cyclic reappraisal at least once every five years. Reappraisals resulting in tax increases of 25 percent or more could be paid on an installment plan over a period as long as five years.

TO COUNTY ASSESSORS

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ACA 42

Author: Assemblyman Costa  
Action: Introduced in Assembly  
Date: March 7, 1983  
Affected Constitutional provisions: Adds Section 5.5 to Article XIII.

This measure would allow the Legislature to authorize county boards of supervisors to partially or entirely exempt property from taxation in order to provide incentives to new industry.

SCA 30

Authors: Senators Torres et al.  
Action: Introduced in Senate  
Date: March 4, 1983  
Affected Constitutional provisions: Amends Sections 1 and 4 of Article XIII A, and Section 18 of Article XVI.

This amendment would allow school districts and boards of education to assume general obligation bonds if approved by a majority of the voters in a special election. The bonded indebtedness could be repaid by ad valorem property taxes in excess of the one percent limitation if such taxes were approved by a majority of the voters. Such bond issues could be proposed to the voters no more often than once every four years.

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

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:ab  
Enclosure  
AL-06-1419A/W-7