



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 83/52

April 22, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 5

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

AB 15X

Author: Senator O'Connell
Action: Approved by Governor
Date: April 5, 1983
Affected Code Section: Adds Section 5098.6 to the Revenue and Taxation Code. Urgency statute.

As Chapter 14 of the First Extraordinary 1983-84 Session of the Legislature, this measure establishes specific procedures for refunding overpayments of property taxes in the event that higher courts uphold the Armstrong v. San Mateo County and Barrett v. Santa Clara County decision. In these referenced cases, the superior court ruled that the inflation index should not have been applied to fiscal years preceding 1978-79 in computing real property assessed values for 1978-79 and ensuing years.

AB 34

Authors: Assemblyman Hannigan et al.
Action: Amended in Assembly
Date: April 5, 1983
Affected Code Section: Amends, repeals, and adds Section 255.8 to, and adds and repeals Section 255.9 of the Revenue and Taxation Code.

This bill now requires Solano and Ventura (rather than San Diego) Counties to conduct a two-year pilot program wherein the county would send Spanish instructions for the homeowners' exemption claim form only to persons requesting them. It also now requires these two counties to report to the State Board by January 1, 1986, on the degree to which this program was utilized and the savings resulting from it.

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AB 687

Author: Assemblyman Floyd
Action: Amended in Assembly
Date: April 4, 1983

Affected Code Section: Amends Section 1637 of the Revenue and Taxation Code.

This amended bill modifies procedures for hearings before an assessment hearing officer. Hearing officers could now be used on any property, regardless of value or use, except in counties that had not adopted the provisions of Section 1641.1. (This section, effective January 1, 1983, provides that a county board of equalization is not bound by the hearing officer's recommendation of value.) In those counties, hearing officers could only be used if the total assessed value of the property is \$100,000 or less, or the property is a single-family residence or multiple dwelling of four units or less.

AB 858

Author: Assemblyman Bradley
Action: Amended in Assembly
Date: April 6, 1983

Affected Code Section: Amends Section 409 of the Revenue and Taxation Code.

As amended, this bill would delete, from the present statute authorizing the assessor to charge a fee in excess of the cost of duplication and including developmental costs for providing information not required by law, the limitation that it applies only to counties with populations greater than 4,000,000. In other words, all counties could implement a fee basis for providing such information, not only Los Angeles County.

AB 1822

Author: Assemblyman Rogers
Action: Introduced in Assembly
Date: March 4, 1983

Affected Code Section: Adds Section 51256 to the Government Code.

This bill would allow a city or county to rescind an open-space contract on land and to enter a new contract on other land provided that the new land has comparable agricultural productivity and that the land being released from the contractual restrictions has been proposed for an acceptable alternative use. The land newly contracted would have to be restricted for at least 10 years.

SB 191

Authors: Senators Craven et al.

Action: Amended in Senate

Date: April 4, 1983

Affected Code Section: Adds Section 5805 to the Revenue and Taxation Code. Urgency statute.

As amended, this bill would provide that mobilehome accessories installed on a rented or leased lot with a mobilehome first sold prior to January 1, 1977, shall not be subject to local property taxation, unless the mobilehome was also so subject or unless the accessory was permanently affixed to the land.

SB 217

Authors: Senators Beverly et al.

Action: Amended in Senate

Date: March 21, 1983

Affected Code Section: Adds Section 998 to the Revenue and Taxation Code.

This amended bill would provide that timeshares held for personal use, as opposed to a commercial or industrial use, shall be valued by reference to resort properties, condominiums, cooperatives, or other properties not owned on a timeshare basis, plus a "reasonable adjustment" reflecting the incremental value of timesharing.

SB 1211

Author: Senator Lockyer

Action: Amended in Senate

Date: April 5, 1983

Affected Code Section: None

As amended, this bill would require the State Board of Equalization to conduct a study in cooperation with the Franchise Tax Board to determine the feasibility of repealing the homeowners' exemption and replacing it with a homeowners' property tax credit.

SB 1108

Author: Senator Ayala

Action: Amended in Senate

Date: April 7, 1983

Affected Code Section: Amends Section 71 of the Revenue and Taxation Code.

The original version of this bill required that newly constructed properties built per design as an integrated unit, as defined, be valued on a unitary

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SB 1108 (Contd.)

basis as of the date the property is "substantially ready for occupancy." The amendment to this bill states that this requirement is not a change in existing law, but is merely declaratory of it. This bill is intended to reverse the recent superior court decision in Los Angeles.

SCA 13

Author: Senator Boatwright

Action: Amended in Senate

Date: April 4, 1983

Affected Constitutional Provision: Amends Section 4 of Article XIII A.

As amended, this measure would allow school districts and community college districts to impose ad valorem taxes upon two-thirds voter approval, but only for capital outlay purposes.

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

Sincerely



Verne Walton, Chief
Assessment Standards Division

VW:ebv

Enclosures

AL-13-1448A/W-2