



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 83/57

May 6, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 6

Following are brief summaries of legislation 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 936

Author: Assemblywoman Molina
Action: Amended in Assembly
Date: April 21, 1983

Affected Code Sections: Amends Section 480 of the Revenue and Taxation Code.

As amended, this bill no longer contains the provision allowing a document, originally rejected for recording because no change in ownership statement had been concurrently filed, to be resubmitted within 10 business days after the date of rejection.

AB 1098

Authors: Assemblymen Connelly and Campbell
Action: Amended in Assembly
Date: April 14, 1983

Affected Code Section: Amends Section 68 of the Revenue and Taxation Code.

As amended, this bill requires that the adjusted base year value of real property acquired as a replacement for property taken by governmental actions shall be the lower of its fair market value or the sum of the adjusted base year value of the property taken and the amount by which the current market value of the replacement property exceeds 120% of the amount received from the property taken.

AB 1485

Authors: Assemblymen Sher et al.
Action: Amended in Assembly
Date: April 19, 1983

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

As amended, the relevant part of this bill authorizes additional fines of up to \$200, up to a maximum of \$20,000, for each day that a corporation refuses to give the assessor information he has requested in writing.

AB 2014

Author: Assemblyman Cortese
Action: Amended in Assembly
Date: April 20, 1983
Affected Code Sections: Adds and repeals various Sections of the Revenue and Taxation Code.

As amended, this bill states that because the Vessel Tax Law, as embodied in this bill, will cause certain vessels to be assessed on the tax roll for the first half of the 1984-85 fiscal year, the tax rate on these vessels will be one-half of the unsecured tax rate.

SB 120

Author: Senator Vuich
Action: Amended in Senate
Date: April 14, 1983
Affected Code Sections: Amends various sections of the Revenue and Taxation Code.

As amended, this bill would change lien date from March 1 to January 1, effective for taxes levied for the 1985-86 fiscal year and thereafter.

SB 191

Authors: Senators Craven et al.
Action: Amended in Senate
Date: April 21, 1983
Affected Code Section: Adds Section 5805 to the Revenue and Taxation Code. Urgency statute.

As amended, this bill would provide that for tax purposes, mobilehome accessories installed on a rented or leased lot with a mobilehome first sold prior to January 1, 1977, and subject to the vehicle license fee, would be treated the same as the mobilehome. It would be rebuttably presumed that mobilehome accessories first sold prior to January 1, 1977, are subject to the vehicle license fee.

SB 516

Author: Senator Maddy
Action: Amended in Senate
Date: April 12, 1983
Affected Code Section: Amends Section 214.11 of the Revenue and Taxation Code.

This bill would extend the welfare exemption to property owned and operated by a nonprofit organization which is used exclusively for hospitals that are exempt from property taxation under the welfare exemption statute or any other state or federal law.

SB 1275

Author: Senator Ellis
Action: Introduced in Senate
Date: April 14, 1983
Affected Code Sections: Amends Section 207 and 270 of the Revenue and Taxation Code. Urgency statute.

This bill makes the religious exemption available for fiscal years going back to 1977-78 for property that would have been eligible for the exemption but whose owners did not file because of religious convictions. It also allows forgiveness of penalties for late filing for this class of property if a claim has been filed and \$25 filing fee has been paid.

ACA 2

Author: Assemblyman Elder
Action: Amended in Assembly
Date: April 25, 1983
Affected Constitutional provisions: Amends, adds and repeals various sections of Articles IV, IX, XIII and XIII A.

As amended, the sections pertaining to property tax would provide for a split tax roll. Residential, certain agricultural, oil and gas producing properties would be assessed at their 1981-82 enrolled value, factored by an inflation index, and taxed at one percent of this amount. Other property would be reappraised annually at current market value and taxed at three and one-half percent of this amount. This measure would also change the way in which the revenue from the ad valorem property tax is allocated.

SCA 13

Author: Senator Boatwright
Action: Amended in Senate
Date: April 13, 1983
Affected Constitutional provision: Amends Section 4 of Article XIII A.

As amended, this measure would allow any city or county to impose any tax, whether general or special, on an ad valorem or other basis, by two-thirds vote of its qualified voters. Any ad valorem taxes imposed by a community college district or school district could be used only for capital outlay purposes.

TO COUNTY ASSESSORS

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SCR 19

Author: Senator Alquist
Action: Introduced in Senate
Date: April 7, 1983

This Senate Resolution calls for the Legislative Analyst to evaluate the possible transfer of the administration of the homeowner's exemption from county assessors to the Franchise Tax Board, and to report on his findings to the Legislature by November 1, 1983.

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

Sincerely,



Verne Walton
Assessment Standards Division

VW:dw
Enclosure:
AL-06-1419A/D-2