



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

No. 83/60

May 26, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 7

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 and otherwise to the assessing function.

AB 779

Author: Assemblyman Robinson  
Action: Amended in Assembly  
Date: May 3, 1983  
Affected Code Section: Adds Section 51280.1 to the Government Code. Urgency statute.

As amended, this bill specifies that a city council or county board need not require, prior to tentative cancellation of an open-space contract, that the alternative use of the land be immediately contiguous to like development. This provision would apply only to cancellation proceedings initiated under now-repealed Government Code Section 51282.1 (cancellation "window" - see letter to county assessors 81/49, dated November 6, 1981).

AB 1136

Author: Assemblyman Klehs  
Action: Amended in Assembly  
Date: April 27, 1983  
Affected Code Sections: Amends many sections of the Government, Public Resources and Revenue and Taxation Code.

As amended, this bill adds, to the list of obsolete cross-references contained in various property tax statutes being corrected by this measure, the references to delinquent property tax penalties in the veterans', homeowners', and disabled veterans' exemptions.

SB 310

Author: Senator Presley  
Action: Amended in Senate  
Date: May 4, 1983  
Affected Code Sections: Adds Part 21 (commencing with Section 42000) to the Revenue and Taxation Code.

As amended, this bill, which creates an oil severance tax, also creates a Criminal Law Enforcement Trust Fund. The revenue from the oil severance tax would not fund the law enforcement program; instead, a General Fund appropriation would support the program.

SB 622

Author: Senator Davis  
Action: Amended in Senate  
Date: May 3, 1983  
Affected Code Section: Amends Section 723 of the Revenue and Taxation Code.

As amended, this bill would require the State Board, when valuing nonunitary property, to consider market value information on comparable properties as provided by the assessor prior to the Board's reappraisal of that property.

SB 748

Authors: Senators Ayala and Keene  
Action: Amended in Senate  
Date: May 3, 1983  
Affected Code Sections: Amends Section 434.5 and 435 of the Revenue and Taxation Code.

This bill would replace the obsolete three-year site valuation schedule applicable to Timberland Production Zones with a new schedule applicable to fiscal year 1984-85 and thereafter. It requires the State Board to adjust these site values annually, and also requires county assessors to use these values when making assessments for fiscal year 1984-85 and thereafter.

SB 797

Author: Senator Craven et. al  
Action: Amended in Senate  
Date: May 3, 1983  
Affected Code Sections: Amends Sections 5803 and 5813 of the Revenue and Taxation Code.

As amended, this bill would permit, but not require, the assessor to consider recognized value guides, such as the Kelly Blue Book and the N.A.D.A. Appraisal Guide, when appraising mobilehomes on rented or leased land.

SB 1108

Author: Senator Ayala  
Action: Amended in Senate  
Date: April 28, 1983  
Affected Code Section: Amends Section 71 of the Revenue and Taxation Code.

TO COUNTY ASSESSORS

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As amended, this bill would require that any newly constructed project originally designed, engineered, and completed as an integrated unit, as defined, shall be valued on a unitary basis.

SCA 14

Author: Senator Rosenthal

Action: Amended in Senate

Date: April 26, 1983

Affected Constitutional Provision: Amends Section 2 of Article XIII A.

As amended, this amendment would exclude from the definition of new construction the portion of reconstruction or improvement to a structure, whose bearing walls are built of unreinforced masonry, performed to comply with any local seismic safety ordinance.

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

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:cam  
Enclosure  
AL-06-1814A/D-2