



STATE BOARD OF EQUALIZATION

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June 10, 1983

DOUGLAS D. BELL
Executive Secretary
No. 83/68

.TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 8

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 548

Author: Assemblyman Harris
Action: Amended in Assembly
Date: May 9, 1983
Affected Code Section: Amends Section 1152 of the Revenue and Taxation Code. Urgency statute.

As amended, this bill would revise the allocation formula used for assessing certificated aircraft. It would exclude the arrival immediately preceding, but not the departure immediately following, the period of ground time in excess of 168 hours when a certificated aircraft has spent 720 or more consecutive hours on the ground.

AB 1345

Authors: Assemblyman Waters et al.
Action: Amended in Assembly
Date: May 5, 1983
Affected Code Sections: Adds Section 51230.1 to, and adds and repeals Section 51256 of, the Government Code.

As amended, this bill would allow, until July 1, 1984, the rescission of a Williamson Act contract on certain land and the simultaneous entry into a new contract on land not presently under contract as long as four specific conditions are met.

AB 1428

Author: Assemblyman Brown
Action: Amended in Assembly
Date: May 25, 1983
Affected Code Sections: In pertinent part, amends Section 72 and adds Sections 75 through 75.60 to the Revenue and Taxation Code. Urgency statute.

As amended, the pertinent sections of this bill would:

- (1) require cities and counties to send copies of certificates of occupancy, or other documents showing date of completion of new construction, to the county assessor within 30 days of issuance;
- (2) require the county assessor to prepare a supplemental roll for properties that experience a change in ownership or are newly constructed. For changes in ownership or new construction occurring between March 1 and June 30, two supplemental assessments would be required; for those occurring between July 1 and February 28, only one supplemental assessment would be required. Newly constructed real property which is being offered for sale by the owner could not be added to the supplemental roll until the property either changed ownership, was rented or leased, or was occupied or used by the owner.

ACA 2

Author: Assemblyman Elder
Action: Amended in Assembly
Date: May 9, 1983

Affected Constitutional provisions: In pertinent part, amends Article XIII, Section 3(k) and 24, and Article XIII A, Sections 1 and 2.

In relevant parts, the revisions to this amendment would:

- (1) exempt from taxation, real property having a certificate of occupancy, in varying amounts depending upon its use;
- (2) eliminate state subventions to local government for exemptions of personal property, homeowners' exemptions, and restricted open-space assessments;
- (3) repeal the language excluding from change in ownership the acquisition of real property as a replacement for comparable property taken by a governmental entity through negotiated acquisition, eminent domain proceedings, or judgement of inverse condemnation;
- (4) provide that the full cash value of residential and agricultural property and property owned by nonprofit corporation, would be its 1981-82 assessed value, but the full cash value of all other property would be its fair market value determined annually.

SB 521

Author: Senator Rosenthal
Action: Amended in Senate
Date: May 16, 1983
Affected Code Section: Amends Section 70 of the Revenue and Taxation Code.

As amended, this bill would exempt from new construction, only the portion of the reconstruction or improvement to a structure constructed of unreinforced masonry bearing walls performed to comply with any local seismic safety ordinance.

SB 748

Authors: Senators Ayala and Keene
Action: Amended in Senate
Date: May 11, 1983
Affected Code Sections: Amends Sections 434.5 and 435 of the Revenue and Taxation Code.

As amended, this bill would make the revised annual site valuation schedule inapplicable to TPZ lands that have changed ownership.

SB 1275

Author: Senator Ellis
Action: Amended in Senate
Date: May 10, 1983
Affected Code Sections: Amends Sections 207 and 270 of the Revenue and Taxation Code. Urgency statute.

As amended, this bill would allow forgiveness of penalties for late filing for the religious exemption for years preceding 1982-83 if a claim is filed and a fee of \$25 is paid for each year claimed.

SCA 26

Authors: Senator Seymour et al.
Action: Amended in Senate
Date: May 16, 1983
Affected Constitutional provisions: Amends Article XIII A.

This measure would:

- (1) provide that ad valorem property taxes be apportioned to local governments within the counties;
- (2) specify July 1, 1978, as the effective date for approval of bonded indebtedness for which only ad valorem taxes and special assessments may be included on local property tax bills;

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- (3) allow inflationary adjustments to assessed values beginning only with the 1978-79 fiscal year;
- (4) delete the statement of effective date of the Article;
- (5) define "tax," "assessment," and "fee" for purposes of this Article.

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

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:bjb
Enclosures
AL-04B-0631A/W-2