



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 83/70

June 14, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 9

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 1345

Authors: Assemblyman Waters et al.
Action: Amended in Assembly
Date: May 17, 1983
Affected Code Sections: Adds Sections 51230.1 and 51256 to the Government Code.

As amended, this bill would allow simultaneous rescission of an existing open-space contract and entry into a new contract under certain conditions. The changes in the bill include the requirement that the uncontracted land be of similar or greater size than the land whose contract is being rescinded; and the deletion of the "sunset clause" specifying July 1, 1984, as the date on which this provision is repealed.

AB 1636

Author: Assemblyman Harris
Action: Amended in Assembly
Date: May 17, 1983
Affected Code Section: Amends Section 209 of the Revenue and Taxation Code.

As amended, this bill would modify the constitutionally authorized exemption of certain vessels by requiring, in addition to the minimum burden in excess of 50 tons, either:

- (1) that the assessor make a determination and issue a certificate that the vessel is engaged in transporting freight or passengers, or
- (2) that the vessel possesses a current U.S. Coast Guard certification for transport of cargo, freight or passengers upon the oceans.

AB 1962

Author: Assemblywoman Waters

Action: Amended in Assembly

Date: May 16, 1983

Affected Code Sections: In pertinent part, adds Part 21 (commencing with Section 42000) to the Revenue and Taxation Code.

As amended, this bill now contains provisions for a six percent oil severance tax to be levied on all oil severed in excess of 36,500 barrels per year per producer. This tax, which would become operative at an unspecified date, would provide revenues to be allocated first to pay administrative costs, refunds, and local agency reimbursements, with the balance going to the state general fund.

ACA 46

Authors: Assemblyman Johnson et al.

Action: Introduced to Assembly

Date: May 23, 1983

Affected Constitutional Provisions: Amends Article XIII A, Section 1(a).

This measure would allow a majority of local voters to impose permissive taxes exceeding the one percent limitation on ad valorem taxes when those taxes are for needed construction and rehabilitation of public elementary and secondary school facilities.

SB 1108

Author: Senator Ayala

Action: Amended in Senate

Date: May 25, 1983

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

As amended, this bill would modify the assessment of newly constructed real property by requiring that such property, when originally designed, engineered, and completed within a reasonable time as an integrated unit and that has continuous walls and contiguous roof elevations, be valued on a unitary basis. The provisions of this bill, when applied to newly constructed property requiring more than one year to complete, would be applicable to the 1984-85 fiscal year and thereafter.

SCA 26

Authors: Senator Seymour et al.

Action: Amended in Senate

Date: May 24, 1983

Affected Constitutional Provision: Amends Article XIII A.

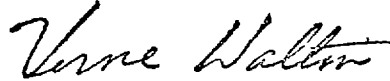
TO COUNTY ASSESSORS

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As amended, this measure no longer specifies 1978-79 as the first year for inflationary adjustments to assessed values pursuant to Article XIII A.

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

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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