



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 83/80

August 2, 1983

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 12

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 3

Authors: Assemblyman Bates et al.

Action: Amended in Assembly

Date: July 15, 1983

Affected Code Sections: Adds Part 21 to Division 2 of the Revenue and Taxation Code.

As amended, this oil severance tax measure would change the operative date of its provisions to October 1, 1983, and would appropriate the balance of revenues generated, after deducting payments for administrative costs, refunds, and reimbursements for lost property tax revenues, for the support of public education.

AB 574

Author: Assemblyman Young

Action: Approved by the Governor

Date: July 13, 1983

Affected Code Section: Adds Section 104.13 to the Streets and Highways Code.

As Chapter 213 of the Statutes of 1983, this bill requires Cal Trans to act as agent for payment of possessory interest taxes on excess state highway real property leased by the department. The department will annually give the assessor a list of all such property in the county. The assessor will submit the PI tax bill directly to the department.

AB 1134

Author: Assemblyman Klehs

Action: Approved by the Governor

Date: July 18, 1983

Affected Code Sections: Amends Sections 255, 257, 257.1, and 271 of the Revenue and Taxation Code.

As Chapter 312 of the Statutes of 1983, this measure allows claimants who have been found ineligible for the church or religious exemptions to file a claim

AB 1134 (Contd.)

for the welfare exemption, provided it is filed within fifteen days of the date the assessor notifies the claimant that he is ineligible for the church or religious exemptions.

AB 1136

Author: Assemblyman Klehs

Action: Amended in Senate

Date: July 5, 1983

Affected Code Section: In pertinent part, amends Section 10760 of the Revenue and Taxation Code. Urgency statute.

As amended, this urgency statute would extend the deadline for one-time filing for reinstatement of mobilehomes from property tax to vehicle license fee status. The former deadline of June 30, 1983 would be pushed back to January 1, 1984.

AB 1345

Author: Assemblyman Waters

Action: Amended in Senate

Date: July 12, 1983

Affected Code Section: Adds Section 51230.1 to the Government Code.

As amended, this bill would provide that nothing in the Williamson Act would prevent the transfer of ownership of a portion of land designated agricultural preserve from one immediate family member to another, so long as both of the following conditions are met:

- (1) the transferred parcel conforms to local zoning and subdivision ordinances, and
- (2) the owner and the immediate family member have executed an agreement to operate the transferred parcel under joint management for an agricultural use during the term of the contract.

SB 191

Author: Senator Craven

Action: Enrolled and sent to the Governor

Date: July 8, 1983

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

As enrolled, this bill would provide that mobilehome accessories installed on a lot with a mobilehome which first sold prior to January 1, 1977, and which were subject to the vehicle license fee (which is rebuttably presumed to be the case), would not be subject to local property taxation unless the mobilehome is also subject to property taxation or the accessory was permanently affixed to the land.

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SB 521

Author: Senator Rosenthal  
Action: Amended in Assembly  
Date: July 15, 1983  
Affected Code Section: Amends Section 70 of the Revenue and Taxation Code.

As amended, this bill would provide that the portion of reconstruction done to a structure built of unreinforced masonry bearing walls, necessary to comply with local ordinances on seismic safety, shall not be deemed newly constructed for purposes of reappraisal for fifteen years. See SCA 14, also in this summary.

SB 748

Authors: Senators Ayala and Keene  
Action: Amended in Assembly  
Date: July 18, 1983  
Affected Code Sections: Amends Sections 434.5 and 435 of the Revenue and Taxation Code.

As amended, this bill would revise the annual site value schedule for timberland production zones, commencing in 1985, by using a formula rather than a fixed site value schedule to determine current market value.

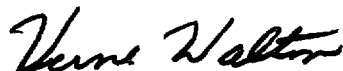
SCA 14

Author: Senator Rosenthal  
Action: Amended in Senate  
Date: July 14, 1983

This measure would amend Section 2 of Article XIII A of the Constitution. It would exclude from new construction the work done to a structure built with unreinforced masonry bearing walls to make it comply with local seismic safety ordinances. This exclusion would run fifteen years from the date of reconstruction. See also SB 521 in this summary, which is the implementing legislation for this amendment.

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

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:ebv  
Enclosures  
AL-04B-1814A