



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-4982

CONWAY H COLLIS  
First District, Los Angeles  
ERNEST J DRONENBURG, JR  
Second District, San Diego  
WILLIAM M BENNETT  
Third District, Kentfield  
RICHARD NEVINS  
Fourth District, Pasadena  
KENNETH CORY  
Controller, Sacramento  
DOUGLAS D BELL  
Executive Secretary  
No. 84/41

April 17, 1984

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 4

Following are brief summaries of legislation introduced or amended 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 85

Author: Assembly Member Young  
Action: Amended in Senate  
Date: March 29, 1984  
Affected Code Section: Amends Section 408 of the Revenue and Taxation Code.

As amended, this bill would extend to the Department of Transportation the same access to assessors' records as now granted the State Controller, inheritance tax referees, and the State Board of Equalization. The Department of Transportation would reimburse the assessor for any cost incurred in making these records available.

AB 2345

Author: Assembly Member Hannigan  
Action: Amended in Assembly  
Date: March 28, 1984  
Affected Code Section: In latest amendment, adds Section 75.56 to the Revenue and Taxation Code.

The pertinent amendment makes more restrictive the delinquency dates for supplemental tax billings where either installment would ordinarily become delinquent in the fiscal year following the fiscal year in which the actual change in ownership or new construction occurred.

AB 2644

Author: Assembly Member Cortese  
Action: Amended in Assembly  
Date: March 22, 1984  
Affected Code Section: Amends Section 51295 of the Government Code.

As amended, this bill would clarify the provisions of law relating to the cancellation of Williamson Act contracts where the removal of a portion of an

April 17, 1984

encumbered parcel from the contractual restrictions results in a finding by the city council or county board that the remainder of the parcel does not conform to any authorized use, and that this lack of use is reason for cancellation of the contract restricting the remainder.

AB 2692

Author: Assembly Member Cortese  
Action: Amended in Assembly  
Date: March 22, 1984  
Affected Code Sections: Amends various sections of the Government and Revenue and Taxation Codes.

In pertinent part, this bill would:

(1) allow the county tax collector to accept a minimum bid of at least 25 percent of the fair market value of tax-deeded property being sold at tax auction, if no bid of at least 50 percent of fair market value was received in a prior tax sale;

(2) modify the provisions of law allowing county boards of supervisors to allow installment payment of taxes on escape assessments not due to the assessor's error, to allow four-year payment if the added tax is over \$100 and a written request is timely filed by the assessee.

SB 1262

Author: Senator Keene  
Action: Amended in Assembly  
Date: March 12, 1984  
Affected Code Sections: Amends Section 30212 of and adds Article 5.2 to the Public Resources Code.

As amended, this bill would require local governments to enter into a Williamson Act contract with any landowner who petitions such a contract for land which is located within the coastal zone and is suitable for agriculture. The execution of such a contract would not be considered new development for purposes of coastal zone restrictions.

SB 1300

Author: Senator Marks  
Action: Amended in Senate  
Date: March 6, 1984  
Affected Code Sections: In pertinent part, amends Section 75.70 of the Revenue and Taxation Code. Urgency statute.

As amended, the relevant portion of this public finance bill would specify the method of allocating supplemental property tax revenues to community college districts commencing with the 1984-85 fiscal year.

April 17, 1984

SB 1455

Author: Senator Marks  
Action: Amended in Senate  
Date: March 19, 1984  
Affected Code Sections: Adds and repeals Sections 51222 and 66474.4 to the Government Code.

As amended, this bill would provide that the prohibition against local government approving a parcel map for land subject to a Williamson Act contract under certain conditions would not apply to contracted land if:

(1) LAFCO has approved the annexation of the land to a city and the city will not succeed to the contract;

(2) written notice of nonrenewal of the contract has been served;

(3) the county board or city council has granted tentative approval for cancellation of the contract.

SB 1724

Author: Senator Keene  
Action: Amended in Senate  
Date: March 15, 1984  
Affected Code Section: Amends Section 434.5 of the Revenue and Taxation Code.

This amendment would eliminate the requirement that the State Board of Equalization certify land values within the Whitewood Subzone of the Redwood Region for the 1985-86 fiscal year.

SB 1786

Author: Senator Petris  
Action: Amended in Senate  
Date: March 27, 1984  
Affected Code Section: Amends Section 1622.1 of the Revenue and Taxation Code.

As amended, this bill would specify that if five-member appeal boards were created pursuant to this act, only three members could act as a panel at any one time, as designated by the clerk of the assessment appeals board.

SB 2324

Author: Senator Hart  
Action: Amended in Senate  
Date: March 28, 1984  
Affected Code Sections: Adds Section 1622.2 to the Revenue and Taxation Code. Urgency statute.

April 17, 1984

As amended, this bill would allow up to two members of a county board of supervisors to serve on an assessment appeals board, provided that the term served on the appeals board could not exceed the term of office as a member of the county board.

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

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AL-12-1387A/W-2