



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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No. 84/53

June 12, 1984

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 7

Following are brief summaries of legislation introduced or amended in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2345

Author: Assembly Member Hannigan
Action: Amended in Senate
Date: May 9, 1984
Affected Code Section: The latest amendment modifies Section 75.15 of the Revenue and Taxation Code.

As amended, this bill provides procedures for determining whether property should be classified as fixtures and reported on a separate property statement for purpose of supplemental assessment.

AB 2520

Author: Assembly Member Hannigan
Action: Amended in Assembly
Date: May 9, 1984
Affected Code Section: Many sections of the Revenue and Taxation Code.

This bill, which would modify numerous statutes relating to tax collection and delinquency procedures, is now an urgency statute.

AB 3301

Author: Assembly Member Connelly
Action: Amended in Assembly
Date: May 15, 1984
Affected Code Sections: Repeals Sections 107.2 and 107.3 of the Revenue and Taxation Code.

As amended, this bill would eliminate the exemption from property taxation of certain royalty interests in the production of oil and gas, commencing with the 1985-86 fiscal year.

AB 2922

Author: Assembly Member Bradley
Action: Amended in Assembly
Date: May 8, 1984
Affected Code Section: Adds and repeals Section 480.4 of the Revenue and Taxation Code.

As amended, this bill would require owners of tax-exempt real property in which a taxable possessory interest is created, renewed, subleased or assigned, to inform the county assessor of information pertinent to the transaction. This bill would become operative only in counties in which the board of supervisors adopts its provisions by ordinances or resolution.

AB 3736

Author: Assembly Member Filante
Action: Amended in Assembly
Date: May 15, 1984
Affected Code Section: Amends Section 205.5 of the Revenue and Taxation Code.

As amended, this bill would modify the residency requirement on totally disabled veterans.

AB 3741

Author: Assembly Member Bradley
Action: Amended in Assembly
Date: May 2, 1984
Affected Code Section: Amends Sections 51 and 110.1 of the Revenue and Taxation Code.

This bill was erroneously described in Summary No. 6 (84/57, dated May 22, 1984). The summary which appeared beneath its heading actually described AB 3890, which was also discussed in Summary No. 6. AB 3741, as amended, would provide that, after January 1, 1985, the annual CPI factor for purposes of Article XIII A would be that percentage change measured from December to December of each year. This period is spelled out in Section 51 and referred to in Section 110.1.

SB 1325

Author: Senator Ellis
Action: Amended in Assembly
Date: May 21, 1984
Affected Code Sections: Amends Sections 75.41 and 75.52 of the Revenue and Taxation Code.

This bill, which revises the due dates for paying supplemental taxes, is now an urgency statute.

SB 1928

Author: Senator Craven
Action: Amended in Assembly
Date: May 3, 1984
Affected Code Sections: The pertinent amendments are to Sections 20639.2, 20639.6, and 20639.9 of the Revenue and Taxation Code.

This bill would modify property tax postponement for mobilehomes by extending eligibility for postponement to mobilehomes whose owners have requested voluntary transfer to local property taxation.

SB 2109

Author: Senator Marks
Action: Amended in Senate
Date: May 15, 1984
Affected Code Section: Amends Section 214 of the Revenue and Taxation Code.

As amended, this bill would state that the clarifying changes in the welfare exemption for housing for elderly or handicapped persons are declaratory of existing law.

SCA 54

Authors: Senator Craven et al.
Action: Amended in Senate
Date: May 16, 1984
Affected Constitutional Section: Amends Section 1 of Article XIII A.

As amended, this measure would provide that bonded indebtedness approved by the voters prior to July 1, 1978, or approved thereafter by two-thirds of the voters in a local election, would be allowed as exceptions to the tax limitation imposed by Proposition 13.

SCA 58

Author: Senator Marks
Action: Amended in Senate
Date: May 23, 1984
Affected Constitutional Amendment: Adds subdivision (e) to Section 2 of Article XIII A.

This amendment would permit the Legislature to exempt from the term "new construction" all construction or installation of any fire sprinkler system,

TO COUNTY ASSESSORS

-4-

other fire extinguishing system, fire detection system, emergency lighting system, or fire related egress improvements.

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

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-14-1814A/W-7