



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL
Executive Secretary

No. 85/61

May 14, 1985

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 4

Following are brief summaries of legislation introduced or amended during the 1984-85 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 67

Author: Assembly Member Hannigan
Action: Amended in Assembly
Date: March 12, 1985
Affected Code Section: Adds Section 63.1 to the Revenue and Taxation Code.
(Change in ownership.)

This bill would specify that change in ownership does not include any transfer of real property between parents and their children. This measure would take effect only if Constitutional Amendment No. 2 is approved by the voters.

AB 312

Author: Assembly Member Klehs
Action: Amended in Assembly
Date: March 5, 1985
Affected Code Sections: Amends Sections 11126 and 65913.5 of the Government Code and amends and adds various sections to the Revenue and Taxation Code. (Various)

This is a "housekeeping" measure sponsored by the State Board of Equalization to make several technical and clarifying changes to the laws relative to property taxation. Areas covered include transferred mineral rights, immediate property tax relief to persons replacing property taken by governmental action, late-filing for the disabled veterans' exemption, and changes to the Timber Yield Tax Law.

AB 467

Author: Assembly Member Hannigan
Action: Amended in the Assembly
Date: March 20, 1985
Affected Code Sections: Amends Sections 51 and 70 of the Revenue and Taxation Code. (Removal of property.)

This bill would include the removal of property within the enumeration of factors causing a decline in value and would define "newly constructed" as including any removal of land and/or any improvement since the last lien date.

AB 905

Author: Assembly Member Dennis Brown
Action: Amended in Assembly
Date: April 16, 1985
Affected Code Section: Amends Sections 75.41, 75.43, and 75.70 of the Revenue and Taxation Code. (Supplemental assessments.)

This bill would permit the auditor to cancel supplemental property taxes less than \$10.00 and require refunds to be made within 90 days of enrollment. This bill also changes the revenue allocation provisions of the supplemental assessments for the 1983-84 fiscal year.

AB 1210

Author: Assembly Member Robinson
Action: Amended in Assembly
Date: April 15, 1985
Affected Code Section: Adds Section 1232 to the Revenue and Taxation Code. (Change in ownership.)

This measure would provide that no action in court could be maintained to enforce the terms of a change-in-ownership agreement pertaining to real property or a mobilehome until the agreement has been recorded or a change-in-ownership statement filed. This bill would apply to agreements entered into after March 1, 1975.

AB 2104

Author: Assembly Member Hiller
Action: Amended in Assembly
Date: April 15, 1985
Affected Code Sections: Amends Sections 50280, 50282, 50284, and 50290, adds Sections 50280.1 and 50281.1, and repeals and adds Section 12233, and repeals Section 50283 of the Government Code. Amends Section 439.1 of the Revenue and Taxation Code. (Historical property.)

This bill establishes an advisory committee to assist the Secretary of State in the conduct of a regular governmental history documentation program. This bill would also change the definition of qualified historical property and cross-reference the new definition for purposes of the provisions relative to valuation of this property for property tax assessment purposes.

AB 2224

Author: Assembly Member Sher
Action: Amended in Assembly
Date: April 15, 1985
Affected Code Section: Amends Section 61 of the Revenue and Taxation Code.
(Change in ownership.)

This bill would provide that a change in ownership shall include the transfer of easements or other transferable appurtenant rights, including air rights, water rights, and density or development credits, between or among separately assessed parcels within a jurisdiction pursuant to a policy, plan, or scheme limiting or restricting development on environmental, economic, or public policy grounds.

SB 438

Author: Senator Boatwright
Action: Amended in Senate
Date: March 25, 1985
Affected Code Section: Adds Section 74 to the Revenue and Taxation Code.
(Fire protection devices and improvements.)

This bill defines fire protection systems for purpose of excluding those items from new construction. This bill would specify that the exclusion of these items from "new construction" is dependent upon their construction or installation in an existing building. This is to implement Proposition 31, adopted by the voters at the November 6, 1984 General Election.

SB 455

Author: Senator Seymour
Action: Amended in Senate
Date: April 8, 1985
Affected Code Sections: Amends Sections 11911, 11911.1, 11923, 11925, 11927, 11931, 11932, and 11933 of, and adds 11911.5, 11923.5, 11925.5, 11927.5, and 11931.5 to, the Revenue and Taxation Code. (Documentary Transfer Tax.)

This bill would provide that both the county and city documentary transfer tax may be at a rate of 60 cents for each \$1,000 based upon the full cash value and would still provide a credit against the county tax for the amount of the city tax. This bill would also delete the requirement that the applicable documents include a specified recital in order to qualify for the exemption from the documentary transfer tax.

Los Angeles County is excluded from the provisions of this bill.

TO COUNTY ASSESSORS:

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SB 971

Author: Senate Ellis

Action: Amended in Senate

Date: April 8, 1985

Affected Code Section: Adds Section 220.5 to the Revenue and Taxation Code.
(Historical Aircraft Exemption.)

This bill would exempt from property taxation any aircraft of historical significance, as defined.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-04C-2427A