



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

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(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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*Controller, Sacramento*

DOUGLAS D BELL  
*Executive Secretary*

November 18, 1987

No. 87/93

TO COUNTY ASSESSORS:

TABLE OF SECTIONS AFFECTED BY 1987 LEGISLATION

Here is a table of code sections that were affected by 1987 legislation of interest to assessors. The sections shown are in numerical order and the Revenue and Taxation Code is shown first followed by other codes in alphabetical order.

If you have any questions, please call our Technical Services Unit at 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AO-12-1370A

REVENUE AND TAXATION CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
35	AD	440	SB 78	09-08-87	Population Base
51.5	AD	537	SB 587	01-01-88	Correction Base-Year Value Errors
61	AM	1094	AB 114	09-25-87	Change in Ownership Includes
62.1	AM	1344	SB 298	09-29-87	Change in Ownership Exclusion
63.1	AD	48	AB 47	06-17-87	Change in Ownership Exclusion
69	AM	219	SB 473	07-23-87	Disaster Relief
69.5	AD	186	AB 60	06-23-87	Transfer of Base-Year Value
75.5	AM	261	AB 297	07-27-87	Property
75.9	AM	498	SB 544	01-01-88	Taxable Value
75.15	AM	261	AB 297	07-27-87	Taxable Fixtures; Annexed Property
75.16	R	261	AB 297	07-27-87	
75.21	AM	498	SB 544	01-01-88	Supplemental Assessments, Claims
75.70	AM	275	AB 240	01-01-88	Allocations to School Districts
80	AM	537	SB 587	01-01-88	Application for Reduction
95.6	AM	501	SB 734	09-10-87	Auditing Apportionments
97	AM	1211	SB 709	01-01-88	Subsequent Fiscal Year Allocations
97.35	AD	1211	SB 709	01-01-88	Allocation to Cities
97.5	AM	681	AB 719	09-17-87	Property Tax Apportionment Factors
97.9	AD	1010	SB 481	01-01-88	Redevelopment Project Financing
97.51	AD	681	AB 719	09-17-87	Solano County Apportionment
98	AM	1211	SB 709	01-01-88	Allocation of Tax Increment
98.6	AM	56	AB 1919	01-01-88	Reduction in Amount to Districts
98.6	AM	113	AB 1018	01-01-88	Reduction in Amount to Districts
98.6	AM	1184	SB 1337	01-01-88	Reduction in Amount to Districts

REVENUE AND TAXATION CODE CONT.

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
98.9	AM	921	AB 454	09-22-87	County Allocations
98.10	AD	921	AB 454	09-22-87	Allocation of Unitary Value
107.5	R	498	SB 544	01-01-88	
201.3	AD	1412	AB 892	01-01-88	Public Purpose Property
203	AM	498	SB 544	01-01-88	Colleges
214	AM	1228	AB 900	01-01-88	Welfare Exemption
214	AM	1469	AB 2144	01-01-88	Welfare Exemption
214.3	AM	498	SB 544	01-01-88	Welfare Exemption: 30 Years' Use
214.6	AM	498	SB 544	01-01-88	Property Leased to Government
214.9	AM	1228	AB 900	01-01-88	Hospital Incl. Outpatient Clinic
215.1	AM	498	SB 544	01-01-88	Veterans Organization Exemption
220.5	AD	267	SB 95	01-01-88	Aircraft - Historical Significa
231	AM	498	SB 544	01-01-88	Property Leased to Government
251	AM	703	AB 1054	01-01-88	Authority to Prescribe
408	AM	1162	SB 295	09-26-87	Assessors' Records
423	AM	144	AB 509	01-01-88	Factors to be Considered in Value
442	AM	703	AB 1054	01-01-88	Contents of Statement
480	AM	186	AB 60	06-23-87	Change in Ownership Statement
531.2	AM	537	SB 587	01-01-88	Escaped Real Property
532	AM	537	SB 587	01-01-88	Statute of Limitations
722.5	AM	921	AB 454	09-22-87	Local and State Assessment Dates
723.1	AM	921	AB 454	09-22-87	Operating Nonunitary Properties
744	AM	1262	AB 2120	01-01-88	Notification Decision Findings
755	AM	921	AB 454	09-22-87	Transmission of Estimates

## REVENUE AND TAXATION CODE CONT.

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
756	AM	921	AB 454	09-22-87	Transmission of Rolls
830	AM	498	SB 544	01-01-88	Failure to File Statement
1603	AM	498	SB 544	01-01-88	Applications
1603.1	R	498	SB 544	01-01-88	
2189	AM	1184	SB 1337	01-01-88	Personalty
2611.5	AM	56	AB 1919	01-01-88	Information in Tax Bill
2611.5	AM	498	SB 544	01-01-88	Information in Tax Bill
2823	AM	1378	SB 571	09-29-87	Separate Valuation of Parcel
2922	R & AD	1184	SB 1337	01-01-88	Unsecured Taxes Delinquent
3708	AM	1184	SB 1337	01-01-88	Deed to Purchaser
3716	AM	1184	SB 1337	01-01-88	Report to Assessor
4105.2	AM	1184	SB 1337	01-01-88	Contents of Certificates
4105.3	R	1184	SB 1337	01-01-88	
4222	AM	1184	SB 1337	01-01-88	Effect of Default
4336	AM	1184	SB 1337	01-01-88	Credit on Redemption Installments
4337	AM	1184	SB 1337	01-01-88	Credit on New Installment Plan
4703	AM	681	AB 719	09-17-87	Accounts
5097	AM	1184	SB 1337	01-01-88	Conditions
5097.2	AM	1184	SB 1337	01-01-88	Limitations on Refunds
5141	AM	1262	AB 2120	01-01-88	Action for Refund; Limitation
5142	AM	1262	AB 2120	01-01-88	Necessity of Refund Claim

REVENUE AND TAXATION CODE CONT.

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
5146*	AM, RN, & AD(RN)	1262	AB 2120	01-01-88	Precedence Over Other Civil Actions
5148*	AM, RN, & AD	1262	AB 2120	01-01-88	Indispensible Parties
5148*	AD(RN)	1262	AB 2120	01-01-88	Action to Recover Taxes
5149	R	1262	AB 2120	01-01-88	
5832	AM	1339	AB 2481	01-01-88	Tax Clearance Certificates
10789	AD	673	SB 498	01-01-88	License Fee Not Applicable
11005	AM	1211	SB 709	01-01-88	Disbursement of Balance of Fund
11005.2	AM	1210	SB 1063	01-01-88	Restrictions on Allocations
11451	R & AD	498	SB 544	01-01-88	Notice of Delinquency
11452	R & AD	498	SB 544	01-01-88	Credits Not to be Transferred
11453	R	498	SB 544	01-01-88	
11501	AD	498	SB 544	01-01-88	Warrant for Collection of Lien
11502	AD	498	SB 544	01-01-88	Fee Amount and Advances
11503	AD	498	SB 544	01-01-88	Collection of Fees
11511	AD	498	SB 544	01-01-88	Seizure of Property
11512	AD	498	SB 544	01-01-88	Notice of Sale
11513	AD	498	SB 544	01-01-88	Sale of Property
11514	AD	498	SB 544	01-01-88	Excess Receipts
11521	AD	498	SB 544	01-01-88	Sale of Business
11522	AD	498	SB 544	01-01-88	Buyer Liable for Taxes Not Withheld
11523	AD	498	SB 544	01-01-88	Certificate That No Amount is Due
11524	AD	498	SB 544	01-01-88	Notice of Successor Liability

\* NOTE: New code section numbers as changed in the bill.

REVENUE AND TAXATION CODE CONT.

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
11531	AD	498	SB 544	01-01-88	Remedies are Cumulative
11532	AD	498	SB 544	01-01-88	Board to Act for People
11533	AD	498	SB 544	01-01-88	Responsibility Upon Termination
11551	AM	498	SB 544	01-01-88	Excess Payments; Certification
11596	R & AD	498	SB 544	01-01-88	Cancellation of Illegal Assessments
11928	AD	301	AB 1494	01-01-88	Transfer to State is Exempt
11929	AD	301	AB 1494	01-01-88	Transfer for Government Exempt
20563	AM	440	SB 78	09-08-87	Claim for Assistance
38416	R & AD	498	SB 544	01-01-88	Notice of Determination
38432	AM	498	SB 544	01-01-88	Interest and Penalty
38435	AD	498	SB 544	01-01-88	Hearing on Jeopardy Determination
38502	R & AD	498	SB 544	01-01-88	Notice to Creditors
38503	R & AD	498	SB 544	01-01-88	Notice of Levy
38575	AD	498	SB 544	01-01-88	Debt Collection Services
38612	AM	498	SB 544	01-01-88	Necessity of Refund Claim
38613	AM	498	SB 544	01-01-88	Action for Refund; Limitation
38801	R & AD	498	SB 544	01-01-88	Failure to Provide Return
38802	R & AD	498	SB 544	01-01-88	Fraudulent Return Misdemeanor
38803	R & AD	498	SB 544	01-01-88	Punishment by Fine or Jail or Both

## CIVIL CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
1922.12	R	699	SB 1503	01-01-88	

## EDUCATION CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
41200	R	1452	SB 998	01-01-88	
41201	R	1452	SB 998	01-01-88	
41202	R	1452	SB 998	01-01-88	
41206	R	1452	SB 998	01-01-88	

## GOVERNMENT CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
15646	AM	1184	SB 1337	01-01-88	Copies of Survey Reports
50079	AD	100	AB 1440	07-02-87	Qualified Special Taxes
51230.1	AM	232	AB 714	01-01-88	Transfer to Family Member
51282.3	R	56	AB 1919	01-01-88	
51283	AM	1305	SB 338	01-01-88	Action Prior to Cancellation
51283	AM	1308	SB 642	01-01-88	Action Prior to Cancellation
51283.5	AM	164	AB 1920	01-01-88	Reports by Dept. of Conservation
54905	AD	1440	SB 479	01-01-88	Restrictions on Application

HEALTH AND SAFETY CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
18080.5	AM	765	AB 1874	01-01-88	Sale, Lease, or Rental; Mobilehome
18551	AM	56	AB 1919	01-01-88	Attaching to Foundation

WATER CODE

<u>Section</u>	<u>Action</u>	<u>Chapter Number</u>	<u>Bill Number</u>	<u>Effective Date</u>	<u>Subject</u>
20200	R	56	AB 1919	01-01-88	
20200	AD	56	AB 1919	01-01-88	Mobilehome not subject to Debt Service

Action Codes: Ad = Add      Am = Amend      R = Repeal      Rn = Renumber