STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
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Controller, Sacramento

CINDY RAMBO
Executive Director

June 28, 1989

No. 89/51

TO COUNTY ASSESSORS:

CHAPTER 1271 OF THE STATUTES OF 1988 (ASSEMBLY BILL 2878)
AMENDS REVENUE AND TAXATION CODE SECTION 251
(AUTHORITY TO PRESCRIBE EXEMPTION FORMS)

Chapter 1271 of the Statutes of 1988 (Assembly Bill 2878) is an urgency statute which became effective on September 26, 1988. This legislation primarily provides the clean-up legislation for Proposition 60 (Revenue and Taxation Code Section 69.5), the base-year value transfer provision applicable to senior citizens who sell their home and acquire a replacement home (see Letter to Assessors No. 89/53). In addition, however, it also amends Revenue and Taxation Code Section 251 (discussed in this letter) and Sections 65, 75.21, 254 and 255 and adds Section 259.11, all of which are discussed in Letter to Assessors No. 89/52.

Section 4 of this chapter amends Section 251 of the Revenue and Taxation Code to require that the State Board of Equalization prescribe all exemption filing forms and not just those specified.

Previously, Section 251 authorized the Board to prescribe all procedures and forms required to carry into effect specific exemptions. The section had to be constantly updated to reflect new statutory changes to the various exemption sections. This amendment eliminates the named exemptions and authorizes the Board to prescribe procedures and forms for all property tax exemptions, thereby providing better uniformity in exemption processing in the counties.

You will find a copy of Assembly Bill 2878, Chapter 1271 included with Letter to Assessor No. 89/53. If you have any questions relative to this bill, please contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-28-0072E