



**STATE BOARD OF EQUALIZATION**

920 N STREET, SACRAMENTO, CALIFORNIA  
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-4982

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Second District, Los Angeles

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MEMBER  
Fourth District, Los Angeles

GRAY DAVIS  
Controller, Sacramento

CINDY RAMBO  
Executive Director

NO. 91/09

January 31, 1991

TO COUNTY ASSESSORS:

TABLE OF SECTIONS AFFECTED BY 1990 LEGISLATION

Enclosed is a listing of code sections affected by legislation in 1990. The code sections listed are either included in the Property Taxes Law Guides or are of special interest to assessors. The sections are in numerical order beginning with the Revenue and Taxation Code; other codes follow in alphabetical order. Constitutional Amendments and Senate Resolutions are also noted.

If you have any further questions, please feel free to contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosure

## CONSTITUTIONAL AMENDMENTS PASSED BY LEGISLATURE IN 1990

Section	Action	Amendment	Chapter	Effective	Subject
<u>Article XIII</u>					
8.5 (b)	AD	SCA 37	RC 57	06/03/92	Property tax postponement - *if voters approve low-income tenants
<u>Article XIII A</u>					
2 (c)	AM	SCA 33	RC 155	11/07/90	Seismic retrofitting improvements - new construction

## CONSTITUTIONAL AMENDMENTS APPROVED AT STATEWIDE ELECTION

Section	Action	Proposition	Effective	Subject
<u>Article XIII A</u>				
2 (a)	AM	110	06/05/90	Severely disabled persons - transfer base year value
<u>Article XIII B</u>				
8 (e) (2)	AD	111	06/05/90	Traffic congestion / Spending Limitation Act of 1990

## SENATE RESOLUTIONS

Senate Resolution 42:  
Creates Senate Commission on Property Tax Equity and Revenue

AM = Amended      AD = Added      R = Repealed      RN = Renumbered  
SCA = Senate Constitutional Amendment      RC = Resolution Chapter

## GOVERNMENT CODE

Section	Action	Chapter	Effective	Subject
51101	AM	1600	01/01/91	Timberland
51202	R	841	01/01/91	Williamson Act - county-assessed values
51203	AM	841	01/01/91	Williamson Act - equalization
51222	AM	841	01/01/91	Williamson Act - retaining agricultural lan
51243	AM	841	01/01/91	Williamson Act - contract provisions
51243.5	R, AD	841	01/01/91	Williamson Act - notice to city

## HEALTH AND SAFETY CODE

Section	Action	Chapter	Effective	Subject
18210.5	AM	765	01/01/91	Mobliehome Parks Act - "manufactured home"
18211	AM	765	01/01/91	Mobliehome Parks Act - "mobliehome"
18218	AM	765	01/01/91	Mobliehome Parks Act - "commercial coach"
33676	AM	1368	09/27/90	Election to receive taxes allocable

## PUBLIC RESOURCES CODE

Section	Action	Chapter	Effective	Subject
4621	AM	1237	01/01/91	Forest Practice Act - application for conversion
4621.2	AM	1237	01/01/91	Forest Practice Act - conditions for approval

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## BUSINESS AND PROFESSIONS CODE

Section	Action	Chapter	Effective	Subject
11300 et seq.	AD	491	01/01/91	Real Estate Appraisers' Licensing and Certification Law
11310	AM	1062	09/19/90	Real Estate Appraisers
11313.5	AD	1062	09/19/90	Real Estate Appraisers

## EDUCATION CODE

Section	Action	Chapter	Effective	Subject
41203.5	AD	60	01/01/91	Distributions of allocations
41203.6	AD	60	01/01/91	Distributions of allocations
41203.7	AD	60/61	01/01/91	Distributions of allocations
41203.8	AD	60/61	01/01/91	Distributions of allocations
41205	AM	806	01/01/91	Distributions of allocations
41206.5	AD	60/61	01/01/91	Distributions of allocations

## GOVERNMENT CODE

Section	Action	Chapter	Effective	Subject
15606.5	AD	987	01/01/91	State Board of Equalization regulations
24304	AM	159	01/01/91	Consolidation of offices
24304.5	R	159	01/01/91	Consolidation of offices
24304.7	R	159	01/01/91	Consolidation of offices
29100	AM	134/1538	09/30/90	Tax levy - designation of rate
29100.6	AM	134	06/12/90	County report - homeowners exemption
29109	AM	134	06/12/90	Tax rates statement to controller

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## REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
4920	AM	126	SB 124	06/11/90	Incorrect application of payment on redemption
4985.2	AM	992	SB 2791	01/01/91	Delinquent penalties; cancellation
4986.8	AM	126	SB 124	06/11/90	Tax Collector's right to cancel small amounts
5096.8	AD	974	SB 1957	01/01/91	Refunds
5140	AM	992	SB 2791	01/01/91	Refund actions by taxpayers
5147	AM	126	SB 124	06/11/90	Failure to return summons, dismissal
5802	AM	126	SB 124	06/11/90	Mobilehome - base year value
5825	AM	812	SB 1827	01/01/91	Mobilehome - new construction

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## REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
1840	AM	126	SB 124	06/11/90	Publicly owned property - time of application and contents
2191.3	AM	126	SB 124	06/11/90	Recording certificate of delinquency
2509.1	AD	126	SB 124	06/11/90	Unpaid negotiable paper
2611.5	AM, RN, AD	126	SB 124	06/11/90	Cash difference fund
2611.6	AD, RN	126	SB 124	06/11/90	Information on tax bill
2635.5	AD	126	SB 124	06/11/90	Refunds applied to delinquent taxes
2821	AM	126	SB 124	06/11/90	Separate valuation; application
2922	AM	992	SB 2791	01/01/91	Unsecured taxes delinquent
2927.7	AD	126	SB 124	06/11/90	Unsecured roll - pro rata payment
2928	AM	126	SB 124	06/11/90	Unsecured roll - taxpayer liability
3003	AM	126	SB 124	06/11/90	Unsecured property- suit for taxes
3101	AM	126	SB 124	06/11/90	Unsecured roll - Request for judgment
3693.1	AM	992	SB 2791	01/01/91	Sale of state deeded property
3712	AM	992	SB 2791	01/01/91	Sale of state deeded property
4107	AM	126	SB 124	06/11/90	Record of redemption payments, receipts
4336	AM	992	SB 2791	01/01/91	Credit on redemption for installments
4337	AM	992	SB 2791	01/01/91	Credit on starting new installment plan
4377	AM	126	SB 124	06/11/90	Destruction of rolls
4377.1	R	126	SB 124	06/11/90	Destruction of rolls
4656.2	AM	126	SB 124	06/11/90	Redemptions - Distribution of taxes
4673.1	AM	126	SB 124	06/11/90	Tax-deeded property -
	AM	992	SB 2791	01/01/91	distribution of remaining proceeds
4837.5	AM	126	SB 124	06/11/90	Corrections - errors;
	AM	992	SB 2791	01/01/91	payment over four years

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## REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
231	AM	489	SB 2309	01/01/91	Property leased to government
254.5	AM	718	AB 2654	01/01/91	Welfare exemption
259.12	R	126	SB 124	06/11/90	Historical aircraft exemption affidavit
276	AM	992	SB 2791	01/01/91	Disabled veterans' exemption
441	AM	126	SB 124	06/11/90	Property statement
480.3	AM	892	AB 2675	01/01/91	Change in ownership forms and fees
	AM	1546	SB 2577	01/01/91	
480.4	AM	892	AB 2675	01/01/91	Preliminary change in ownership
	AM,R, AD	1546	SB 2577	01/01/91	report forms
480.5	AM	892	AB 2675	01/01/91	Real property report usage
531.2	AM	126	SB 124	06/11/90	Escaped real property
	AM	723	AB 2782	01/01/91	
830	AM	126	SB 124	06/11/90	Failure to file statement
862	AM	126	SB 124	06/11/90	Failure to file or report
1605	AM	126	SB 124	06/11/90	Notice and review of assessment made outside regular period
1608	AM	992	SB 2791	01/01/91	Appeals- applicant examination; waiver
1622.6	AM	974	SB 1957	01/01/91	Application for equalization by member or alternate
1624	AM, R, AD	974	SB 1957	01/01/91	Assessment appeals board eligibility
1624.01	AD	974	SB 1957	01/01/91	Assessment appeals board training
1624.02	AD	974	SB 1957	01/01/91	Assessment appeals board training
1637	AM	992	SB 2791	01/01/91	Assessment appeal hearing procedures

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## REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
1.5	AM	126	SB 124	06/11/90	Base year value adjustments
63.1	AM	126	SB 124	06/11/90	Parent/Child transfers
69.5	AM	1494	AB 3843	09/30/90	Transfer of base year value to replacement dwelling
74.3	AD	1494	AB 3843	06/06/90	New construction - Disabled persons
75.31	AM	126	SB 124	06/11/90	Notice to assessee
75.41	AM	126	SB 124	06/11/90	Computation of tax
75.54	AM	992	SB 2791	01/01/91	Effect of lien
75.55	AM	1494	AB 3843	09/30/90	Cancellation; exemption
97	AM	466	SB 2557	01/01/91	Subsequent fiscal year allocations
97.35	AM	32	AB 1365	03/26/90	Computation modifications - TEA formula
	AM	992	SB 2791	01/01/91	
97.37	R	32	AB 1365	03/26/90	Mono County - TEA formula
97.43	AD	466	SB 2557	01/01/91	Property tax allocation - qualifying cities
98.6	AM	1157	SB 2255	09/21/90	Reduction in amount allocated to special districts
98.66	AD	1157	SB 2255	09/21/90	Property tax allocation - Shasta and Monterey Counties
98.67	AD	1157	SB 2255	09/21/90	Property Tax Allocation - Shasta and Monterey Counties
98.68	AD	404	AB 3308	07/23/90	Property Tax Allocation - Shasta County
213.6	AM	126	SB 124	06/11/90	Organization incorporated by act of Congress
213.7	AM	126	SB 124	06/11/90	Volunteer fire department property
214	AM	161	AB 3022	01/01/91	Welfare exemption
214 .8	AM	126	SB 124	06/11/90	Welfare exemption: Limitation

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