



STATE BOARD OF EQUALIZATION

1020 N Street, Sacramento, California
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(916) 445-4982

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Controller, Sacramento

BURTON W. OLIVER
Executive Director

No. 92/03

January 8, 1992

TO COUNTY ASSESSORS:

TABLE OF SECTIONS AFFECTED BY 1991 LEGISLATION

Enclosed is a listing of code sections affected by legislation in 1991. The code sections listed are either included in the Property Taxes Law Guide 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.

If you have any questions, please feel free to call our 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

REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
62.1	AM	442	SB 674	09/26/91	Mobilehome park conversions
62.2	AM	442	SB 674	09/26/91	Mobilehome park conversions
72	AM	510	SB 493	01/01/92	Transmittal of building plans
73	AD, R	28	SB 103	01/01/91	New construction - Solar energy
74.5	R, AD, R	8	AB 43	01/01/91	New construction - Seismic safety
75.41	AM	532	SB 1064	01/01/92	Supplementals - Tax rate
75.55	AM	441	SB 367	01/01/92	Supplementals - Bill cancellation for mobilehome accessories
97	AM	75	SB 188	01/01/92	Property tax allocations
	R, AM	333	SB 282	08/05/91	
	AM	1091	AB 1487	01/01/92	
97.35	AM	189	AB 544	07/29/91	Property tax allocations
97.38	AM	90	AB 1297	06/30/91	Property tax allocations - Ventura County
98.9	AM	465	SB 53	01/01/92	Property tax allocations - State assessed property
155.20	AM	441	SB 367	01/01/92	Low value exemption - Mobilehome accessories
201.2	AM	646	SB 299	01/01/92	Agricultural fairs
211	AM	1034	AB 1771	10/14/91	Trees and vines exemption - 1990 Freeze
214.2	AM	897	SB 997	01/01/92	Welfare exemption - Properties under construction
214.12	R	646	SB 299	01/01/92	Welfare exemption - Possessory interests
217.1	AM	646	SB 299	01/01/92	Aerospace museum - Personal property
255.2	AM	646	SB 299	01/01/92	Homeowners' exemption - Veterans

AM = Amended AD = Added R = Repealed NS = Nonsubstantive Change

REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
270	AM	646	SB 299	01/01/92	Late exemption claims
434.6	R	646	SB 299	01/01/92	Timber tax overpayments 1980-82
469	AM	1148	AB 2045	10/14/91	Mandatory audit minimum value
470	AM	1148	AB 2045	10/14/91	Business records - Travel expenses
480.3	AM	199	AB 1080	01/01/92	Preliminary Change in Ownership Report
532.2	AD	897	SB 997	01/01/92	Welfare exemption- Property under construction
759	AD	646	SB 299	01/01/92	State assessees - Reassessment petitions
998	AM	646	SB 299	01/01/92	Timeshare estates
1604	AM	532	SB 1064	01/01/92	Appeals - Extension of time for hearing
2188.8	AM	532	SB 1064	01/01/92	Timeshares - Separate assessment fee
2188.9	AM	532	SB 1064	01/01/92	Timeshares - Separate assessment fee
2188.10	AM	532	SB 1064	01/01/92	Timeshares - Separate assessment fee
2191.3	AM	532	SB 1064	01/01/92	Delinquent certificates
2503.1	AD	532	SB 1064	01/01/92	Electronic fund transfer
2503.2	AD	532	SB 1064	01/01/92	Electronic fund transfer
2505	AM	532	SB 1064	01/01/92	Medium of payment
2617	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2618	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2619	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2704	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2705	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2705.5	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2759	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day

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REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
2760	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2761	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2762	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2763	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2768	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2821	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2922	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2922.5	AM	532	SB 1064	01/01/92	Delinquent penalty - Close of business day
2963	AM	532	SB 1064	01/01/92	Delinquent taxes - Seizure and sale
3007	AD	532	SB 1064	01/01/92	Delinquent taxes - Civil actions
3101	AM	532	SB 1064	01/01/92	Unsecured taxes - Summary judgment
3103	AM	532	SB 1064	01/01/92	Unsecured taxes - Record judgment
3107	AM	532	SB 1064	01/01/92	Unsecured taxes - Satisfaction of judgment
3351	AM	532	SB 1064	01/01/92	Impending default - Close of business day
3362	AM	532	SB 1064	01/01/92	Notice to sell tax-defaulted property
3365	AM	532	SB 1064	01/01/92	Notice to sell tax-defaulted property
3704.7	AD	597	AB 1482	01/01/92	Notice to sell tax-defaulted property
3964	R	1091	AB 1487	01/01/92	Tax-defaulted sales
4217	AM	532	SB 1064	01/01/92	Delinquent taxes - Installment payments
4377	AM	532	SB 1064	01/01/92	Destruction of rolls
4673.1	AM	532	SB 1064	01/01/92	Proceeds distribution tax-default property
4831	AM	532	SB 1064	01/01/92	Roll corrections - Transfer to unsecured roll
4832.1	AM	532	SB 1064	01/01/92	Roll errors by auditor less than \$5
4834	AM	532	SB 1064	01/01/92	Roll corrections - Auditor to perform

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REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
4834.5	AM	532	SB 1064	01/01/92	Delinquent roll - Collector may correct errors
4836.5	AM	532	SB 1064	01/01/92	Roll corrections - Applicable tax rate
4837.5	AM	532	SB 1064	01/01/92	Escape assessments - Installment payments
4840	AM	532	SB 1064	01/01/92	Illegal liens on secured roll
4985	AM	532	SB 1064	01/01/92	Delinquent penalties - Cancellation
4985.2	AM	532	SB 1064	01/01/92	Delinquent penalties - Cancellation
4986	AM	532	SB 1064	01/01/92	Cancellation of taxes
4986.8	AM	532	SB 1064	01/01/92	Cancel bills under \$20
5089	AM	532	SB 1064	01/01/92	Cancel transfers to unsecured roll under \$20
5096	AM	532	SB 1064	01/01/92	Refunds permissible
5096.5	AM	532	SB 1064	01/01/92	Refunds - Retroactive exemptions
5097.2	AM	532	SB 1064	01/01/92	Refunds - Statue of limitation
5800	AM	796	AB 2227	01/01/92	Manufactured Home Property Tax Law
5801	AM	796	AB 2227	01/01/92	Manufactured Home (MH) defined
5802	AM	796	AB 2227	01/01/92	MH - Base year value
5803	AM	796	AB 2227	01/01/92	MH - Full cash value
5804	AM	796	AB 2227	01/01/92	MH - Taxable value
5805	AM	796	AB 2227	01/01/92	MH - Accessories
5810	AM	796	AB 2227	01/01/92	MH - Valuation
5811	AM	796	AB 2227	01/01/92	MH - Amount of tax
5812	AM	796	AB 2227	01/01/92	MH - Value entries on roll

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REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
5813	AM	796	AB 2227	01/01/92	MH - Taxable value
5814	AM	796	AB 2227	01/01/92	MH - Change in ownership/ Purchase
5815	AD	796	AB 2227	01/01/92	MH - Dealer's inventory
5825	AM	796	AB 2227	01/01/92	MH - New construction
5830	AM	796	AB 2227	01/01/92	MH - Secured roll
5831	AM	796	AB 2227	01/01/92	MH - Notification of assessment
5832	AM	796	AB 2227	01/01/92	MH - Tax clearance certificates
5841	AM	796	AB 2227	01/01/92	MH - HCD listings
5842	AM	796	AB 2227	01/01/92	MH - Information exchange DMV and HCD
10753	AM	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
10753.1	AD	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
10753.2	AM	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
10753.5	AD	117	SB 169	07/16/91	Vehicle license fee
	AM	474	AB 31	10/02/91	
10753.7	AD	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
10753.8	AD	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
	AM	474	AB 31	10/02/91	
10753.9	AD	474	AB 31	10/02/91	Vehicle license fee

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Section	Action	Chapter	Bill	Effective	Subject
11001.5	AD	87	AB 758	06/30/91	Vehicle license fee
	NS	88	SB 179	06/30/91	
11005.3	AM	1091	AB 1487	10/14/91	Population of a city
11522	AM	236	SB 180	07/29/91	Private Railroad Car Tax
11524	AM	236	SB 180	07/29/91	Private Railroad Car Tax
19269	AM	117	SB 169	07/16/91	Adjusted interest rate
38351	AM	646	SB 236	01/01/92	Timber Yield Tax - Registration
38501	AM	236	SB 180	07/29/91	Timber Yield Tax - Security for tax
38562	AM	236	SB 180	07/29/91	Timber Yield Tax - Successor's liability
38564	AM	236	SB 180	07/29/91	Timber Yield Tax - Successor's liability

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BUSINESS AND PROFESSIONS CODE

Section	Action	Chapter	Effective	Subject
11301	AM	84	06/30/91	Office of Real Estate Appraisers
11310	AM	84	06/30/91	Office of Real Estate Appraisers
11313.5	AM	84	06/30/91	Office of Real Estate Appraisers

COMMERCIAL CODE

Section	Action	Chapter	Effective	Subject
6105	AM	532	01/01/92	Bulk Sales- Business property statement

EDUCATION CODE

Section	Action	Chapter	Effective	Subject
41203.1	NS	42, 76	01/01/91	Distributions of allocations

GOVERNMENT CODE

Section	Action	Chapter	Effective	Subject
16112.7	AM	31	05/17/91	Payments to redevelopment agencies
51283	AM	216	07/29/91	Williamson Act- Cancellation fee
51284	AM	125	07/22/91	Williamson Act- Certificate of cancellation fees

HEALTH AND SAFETY CODE

Section	Action	Chapter	Effective	Subject
33670.8	AM	78	01/01/92	Allocation of taxes- Santa Cruz/Watsonville

PUBLIC RESOURCES CODE

Section	Action	Chapter	Effective	Subject
8900 thru 8903	AD	782	10/10/91	Geographic Information Task Force

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