STATE OF CALIFORNIA

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Acting Member
Fourth District, Los Angeles

E. L. SORENSEN, JR.
Executive Director

February 21, 1997

No. 97/10

TO COUNTY ASSESSORS:

TABLE OF CODE SECTIONS AFFECTED BY 1996 LEGISLATION

Enclosed is a listing of code sections affected by 1996 legislation. 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 call our Real Property Technical Services Section at (916) 445-4982.

Sincerely,

J. E. Speed
Deputy Director
Property Taxes Department

JES/grs

Enclosure

CONSTITUTIONAL AMENDMENT APPROVED AT STATEWIDE ELECTION

Section	Action	Chapter	Proposition	Effective	Subject
2(h), Article XIII A	AM	94:110	193	03/27/96	Grandparent/granchild exclusion

CODE SECTIONS AFFECTED BY 1996 LEGISLATION

REVENUE AND TAXATION CODE

Section	Action	Chapter	Bill	Effective	Subject
51	AM	1087	SB 1827	01/01/97	Base year value
61	AM	388	SB 44	01/01/97	Change in ownership
62	AM	388	SB 44	01/01/97	Change in ownership exclusions
"	AM	1087	SB 1827	01/01/97	"
63.1	AM	1087	SB 1827	01/01/97	Parent/child exclusion
69.5	AM	897	SB 1506	09/25/96	Base year value transfers
75.41	AM	1087	SB 1827	01/01/97	Computation of supplemental assessment
75.51	AM	800	SB 1836	01/01/97	Mailing of supplemental tax bills
75.54	AM	800	SB 1836	01/01/97	Effect of lien
75.60	AM	171	SB 713	07/17/96	Allocation for administration
"	AM	1087	SB 1827	01/01/97	"
95.3	AM	1073	AB 1055	09/30/96	Property Tax Administrative Costs
95.31	AM	308	SB 218	07/29/96	State-County Property Tax Administration Program
"	AM	1087	SB 1827	01/01/97	"
96.15	AD	211	SB 1563	07/22/96	Property tax allocation
97.2	AM	1111	SB 1001	01/01/97	Property tax reduction
97.3	AM	1111	SB 1001	01/01/97	Computation modifications
97.36	AM	1058	SB 1845	09/30/96	County allocation reductions
97.37	AM	522	SB 1998	01/01/97	County allocation reductions - libraries

AM = Amended, AD = Added, R = Repealed, RN = Renumbered

Section	Action	Chapter	Bill	Effective	Subject
98	AM	522	SB 1998	01/01/97	Computation modifications - TEA formula
99	AM	522	SB 1998	01/01/97	Computation modifications - TEA formula
107	AM	171	SB 713	07/17/96	Possessory interests
107.6	AM	1087	SB 1827	01/01/97	Notification of taxability of possessory interest
107.8	AD	1169	AB 1991	09/30/96	Possessory interests lease-leaseback
155.20	AM	570	SB 1737	01/01/97	Low value ordinance
167	AM	171	SB 713	07/17/96	Burden of proof
170	AM	1087	SB 1827	01/01/97	Disaster relief
201.6	AD	1087	SB 1827	01/01/97	Ventura Port District
205.5	AM	1087	SB 1827	01/01/97	Disabled veterans' residences
206.1	R, AD	1169	AB 1991	09/30/96	Leased church parking lots
213.6	AM	88	AB 1668	01/01/97	Civil Air Patrol
214	AM	124	AB 3470	01/01/97	Welfare Exemption
214.14	AM	897	SB 1506	09/25/96	Welfare Exemption: museums
401.10	AD, R	76	AB 1286	06/28/96	Intercounty pipeline rights-of-way
401.11	AD, R	76	AB 1286	06/28/96	Intercounty pipeline rights-of-way
401.12	AD	76	AB 1286	06/28/96	Intercounty pipeline rights-of-way
401.5	AM	1087	SB 1827	01/01/97	Comparable sales
401.8	AM	801	SB 2106	09/23/96	Intercounty pipeline rights-of-way
401.9	AD	1087	SB 1827	01/01/97	Open space timberland
408	AM	667	SB 1904	09/20/96	Assessor's records
"	AM	1064	AB 3351	01/01/97	"
410.10[i]	AD, R	801	SB 2106	09/23/96	Intercounty pipeline rights-of-way
421	AM	997	SB 1804	09/27/96	Agricultural conservation easement
423	AM	997	SB 1804	09/27/96	Valuation of restricted open space land
423.8	AD	997	SB 1804	09/27/96	Valuation of restricted open space land

Section	Action	Chapter	Bill	Effective	Subject
439.2	AM	1087	SB 1827	01/01/97	Valuation of restricted historical property
441	AM	1087	SB 1827	01/01/97	Property statement
441.1	R, AD	933	SB 991	01/01/97	Property statement; life insurance companies
480.6	AM	171	SB 713	07/17/96	Fee owner of possessory interests to file report
503	AM	1087	SB 1827	01/01/97	Fraudulent act, omission, or collusion
504	AM	1087	SB 1827	01/01/97	Penalty assessment amounts
648	AM	88	AB 1668	01/01/97	Written request for description of property
1603.5	AD	388	SB 44	01/01/97	Duplicate assessment appeal applications
1621	AM,R,AD	171	SB 713	07/17/96	Number of assessment appeals boards
1624.4	AM	1087	SB 1827	01/01/97	Objection to appeals board member
2188.8	AM	541	AB 2246	01/01/97	Timeshare estate assessment
2188.9	AM	541	AB 2246	01/01/97	Timeshare project assessment
2192.2	AM	872	AB 3472	01/01/97	Tax sale distribution of proceeds
2503.2	AM	124	AB 3470	01/01/97	Electronic fund transfers
2611.1	AM	800	SB 1836	01/01/97	Discharge of accountability
2611.6	AM	124	AB 3470	01/01/97	Information in tax bill
2611.7	AD	138	AB 2089	01/01/97	Consolidated tax bill
2750	R	800	SB 1836	01/01/97	Collection in four equal installments
2751	R	800	SB 1836	01/01/97	Collection in four equal installments
2752	R	800	SB 1836	01/01/97	County board resolution
2754	R	800	SB 1836	01/01/97	Affidavit by auditor
2755	R	800	SB 1836	01/01/97	Other taxes payable in four installments
2756	R	800	SB 1836	01/01/97	Due date on secured roll
2757	R	800	SB 1836	01/01/97	Amount to be divisible by four
2758	R	800	SB 1836	01/01/97	Payment of installments
2759	R	800	SB 1836	01/01/97	Delinquent date, first installment

Section	Action	Chapter	Bill	Effective	Subject
2760	R	800	SB 1836	01/01/97	Delinquent date, second installment
2761	R	800	SB 1836	01/01/97	Delinquent date, third installment
2762	R	800	SB 1836	01/01/97	Delinquent date, fourth installment
2763	R	800	SB 1836	01/01/97	Saturday, Sunday or holiday delinquent date
2764	R	800	SB 1836	01/01/97	Charge for delinquent list
2765	R	800	SB 1836	01/01/97	Penalties added to roll
2766	R	800	SB 1836	01/01/97	Procedure after settlement
2767	R	800	SB 1836	01/01/97	Notice of unpaid taxes
2768	R	800	SB 1836	01/01/97	Due date
2769	R	800	SB 1836	01/01/97	Notice to assessee
2771	R	800	SB 1836	01/01/97	Property assessed to another
2772	R	800	SB 1836	01/01/97	Partial payment of taxes
2923	AD	800	SB 1836	01/01/97	Discharge from accountability to collect
3005	AM	872	AB 3472	01/01/97	Costs of civil action
3691	AM	699	AB 3000	01/01/97	Power to sell tax defaulted property
3694	AM	699	AB 3000	01/01/97	Approval by board of supervisors
3698.5	AM	124	AB 3470	01/01/97	Minimum price
"	AM	800	SB 1836	01/01/97	"
3698.7	AD	124	AB 3470	01/01/97	Minimum price: welfare exemption property
3699	R	800	SB 1836	01/01/97	Board of supervisors' approval
3700	AM	800	SB 1836	01/01/97	Controller's authorization
3701	AM	800	SB 1836	01/01/97	Notice to assessee
3704.7	AM	800	SB 1836	01/01/97	Contact in person
3776	AM	699	AB 3000	01/01/97	Tax certificate amounts
4103	AM	800	SB 1836	01/01/97	Redemption penalties
4112	AM	800	SB 1836	01/01/97	Effect on sale

Section	Action	Chapter	Bill	Effective	Subject
4505	AM	699	AB 3000	01/01/97	"Tax certificate"
4523	AM	699	AB 3000	01/01/97	Application of proceeds of sale
4524	AM	699	AB 3000	01/01/97	Completion of sale
4525	AM	699	AB 3000	01/01/97	Stop collection of amounts
4527	AM	699	AB 3000	01/01/97	Cancellation of tax certificate
4528	AM	699	AB 3000	01/01/97	Form of sale
4531	AM	699	AB 3000	01/01/97	Duplicate tax certificate
4831	AM	1087	SB 1827	01/01/97	Incorrect entries on roll
4837.5	AM	171	SB 713	07/17/96	Errors; payment over four years
4839.2	AD	800	SB 1836	01/01/97	Approval/disapproval of proposed tax sale
4920	AM	699	AB 3000	01/01/97	Conditions for incorrect redemption
4985.2	AM	800	SB 1836	01/01/97	Cancellation of delinquent penalties
5103	R	699	AB 3000	01/01/97	Tax certificate refunds
5104	AD	346	AB 2975	01/01/97	Refunds to latest recorded owner on tax roll
5151	AM	88	AB 1668	01/01/97	Other interest payable
"	AM	171	SB 713	07/17/96	"
"	AM	801	SB 2106	09/23/96	"
5364	AM	1087	SB 1827	01/01/97	Aircraft standards and guides
10753	AM,R,AD	228	SB 1913	07/22/96	Vehicle valuation
11319	AM	1087	SB 1827	01/01/97	Private railroad car interest
11354	AM	1087	SB 1827	01/01/97	Delinquency penalty of private railroad cars
11405	AM	1087	SB 1827	01/01/97	Delinquency penalty of private railroad cars
11430	AM	1087	SB 1827	01/01/97	Delinquency penalty of private railroad cars
11501	AM	872	AB 3472	01/01/97	Issuance of warrant
11502	AM	872	AB 3472	01/01/97	Payment of fees
11555	AM	1087	SB 1827	01/01/97	Interest on overpayment