STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2013/057

TO COUNTY ASSESSORS:

SUMMARY OF 2013 PROPERTY TAXES LEGISLATION

This is a summary of 2013 legislation of interest to county assessors. All bills will become effective January 1, 2014, unless otherwise specified.

AB 116 (Bocanegra), Chapter 62, Effective July 11, 2013

Amends section 65961 of, and adds section 66452.24 to, the Government Code.

Subdivision Maps – Expiration Date. Extends by 24 months the expiration date of any approved tentative map or vesting tentative map that was approved on or after January 1, 2000. Tentative maps approved on or before December 31, 1999, may be extended by 24 months upon application by the subdivider at least 90 days prior to the expiration of the map.

AB 253 (Levine), Chapter 432

Among others, amends sections 66427.4 and 66428.1 of, and adds section 66427.6 to, the Government Code.

Subdivision Maps – Floating Home Marina. Similar to the conversion of a mobilehome park to resident ownership, exempts floating home marinas from the requirement of filing a tentative and final map for all subdivisions creating five or more condominiums if at least two-thirds of the owners of the floating homes who are tenants in the marina have signed a petition indicating their intent to purchase the marina.

AB 379 (Brown), Chapter 137

Amends section 18551 of the Health and Safety Code.

Manufactured Homes – Permanent Foundation Installation Notification. When a manufactured home, mobilehome, or commercial modular has been installed on a permanent foundation, extends the period in which an enforcement agency must record an installation notice from the same day to within five business days of when the certificate of occupancy is issued.

AB 551 (Ting), Chapter 406

Adds chapter 6.3 (commencing with section 51040) to part 1 of division 1 of title 5 of the Government Code, and amends section 402.1 of, and adds section 422.7 to, the Revenue and Taxation Code.

Urban Agriculture Incentive Zones. Until January 1, 2019, allows cities, counties, or a city and county to enter into a contract to restrict vacant, unimproved, or blighted land in urban areas, as specified, for small-scale agricultural use. During the contract term, requires land to be valued for assessment at the rate based on the average per-acre value of irrigated cropland in California, as most recently published by the National Agricultural Statistics Service of the United States Department of Agriculture. Requires the State Board of Equalization to post this average per-acre land value on its website and annually provide the per-acre value to assessors no later than January 1 of each assessment year.

AB 1149 (Campos), Chapter 395

Amends section 1798.29 of the Civil Code.

Personal Information Security Breach Notification – Local Agencies. Expands existing disclosure requirements concerning security breaches of computerized personal information that is owned or licensed by state agencies to local agencies.

SB 46 (Corbett), Chapter 396

Amends sections 1798.29 and 1798.82 of the Civil Code.

Personal Information Definition. Expands the definition of "personal information" subject to existing security breach notification requirements to include a user name or email address in combination with a password or security question and answer that would permit improper access to an online account. Includes double-joining language for changes made to Civil Code section 1798.29 by AB 1149 so that those changes were not chaptered out.

SB 752 (Roth), Chapter 605

Among others, adds part 5.3 (commencing with section 6500) to division 4 of the Civil Code, and amends section 2188.6 of the Revenue and Taxation Code.

Commercial and Industrial Common Interest Development Act – Separate Assessments. Separates the laws governing the creation and regulation of commercial and industrial common interest developments from the laws governing residential common interest developments by creating a new body of law specific to commercial and industrial common interest developments. Amends the law that allows a county assessor to separately assess each individual condominium unit when certain documents have been recorded to add statutory cross references to the new law specific to commercial and industrial common interest developments.

SB 825 (Committee on Governance and Finance), Chapter 607

Among others, amends sections 75.12, 606, and 3716 of the Revenue and Taxation Code.

Builders' Exclusion. Clarifies that a property owner who receives the automatic builders' supplemental assessment exclusion must notify the assessor within 45 days if the property becomes ineligible for the exclusion (section 75.12).

SB 825 (continued)

Parcel Combination. Increases the threshold for combining parcels in separate tax rate areas and under the same ownership, from $25,000 to $50,000 (section 606).

Notice of Sale of Tax-Defaulted Property. Increases from 10 to 30 days the time within which the county tax collector must notify the county assessor when tax-defaulted property is sold (section 3716).

The bills and the Legislature's bill analyses of these measures may be viewed from the California State Legislature's website at www.legislature.ca.gov/port-bilinfo.html. The Board of Equalization's bill analyses for AB 551 and SB 825 may be viewed from our website at www.boe.ca.gov/legdiv/legcont.htm.

If you have any questions regarding the application of these measures, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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