STATE OF CALIFORNIA

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March 12, 1982

No. 82/39

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 3

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or the Revenue and Taxation Code.

AB 622

Author: Assemblyman Stirling
Action: Approved by the Governor
Date: February 5, 1982
Affected Code Sections: Adds Section 22313 to the Education Code and Section 7510 to the Government Code.

Property acquired by a public retirement system (a govermental agency) becomes exempt from property taxation. This measure requires such public retirement systems to annually pay the city or county the difference between the real property secured taxes that would have been due without regard to the transfer of ownership to a tax-exempt entity and the possessory interest unsecured taxes, if any, paid for that property.

AB 1071

Author: Assemblyman Lancaster
Action: Enrolled and sent to the Governor
Date: February 25, 1982
Affected Code Sections: Adds Section 99.2 to the Revenue and Taxation Code. Urgency statute.

This bill would provide for an exchange of property tax between a local agency and a special district when jurisdictional changes filed between July 24, 1979 and July 28, 1980 have resulted in one or more services being provided in an area where such services had not been previously provided by any local agency.

AB 1400

Author: Assemblyman Cortese
Action: Approved by the Governor
Date: February 17, 1982
Affected Code Sections: Amends Sections 18035, 18036.5, 18059.5, 18060.5, 18085 and 18123.5 of, and repeals Section 18070 of the Health and Safety Code; amends Sections 5831 and 10759.5 of, and adds Sections 10910 through 10917 to the Revenue and Taxation Code; amends Sections 35252 and 35790 of the Vehicle Code. Urgency statute.

This bill, providing for reinstatement to vehicle license status of certain mobilehomes that have become subject to local property taxation, is the subject of a forthcoming letter to assessors and need not be discussed here.

AB 2668

Author: Assemblyman Elder
Action: Introduced into the Assembly
Date: February 16, 1982
Affected Code Sections: Amends Sections 2621, 2706, 2764, 3362, and 3372 of the Revenue and Taxation Code.

This bill would substitute an unspecified amount for the $5 fee currently allowed to be collected by the tax collector for preparing delinquent tax records and giving notice of delinquencies. It would also require additional information to be disclosed in the notices of intent to deed to the state and notices of sale to the state that are published by the tax collector.

AB 2718

Author: Assemblyman Kapiloff
Action: Introduced into the Assembly
Date: February 22, 1982
Affected Code Sections: Amends Section 62 of the Revenue and Taxation Code.

This bill would exclude from change in ownership two additional types of transfer:

1. Any transfer among the same parties for the purpose of correcting a deed to conform to their true intentions.

2. Any inter-family transfer from parents to children or between children resulting from court order or judicial decree.

AB 2770

Author: Assemblyman Sher
Action: Introduced into the Assembly
Date: February 24, 1982
Affected Code Sections: Amends and adds numerous sections of the Government, Public Resources, and Revenue and Taxation Codes relating to timber.

This bill would expand and clarify the intent and provisions of the statutes regulating assessment of TPZ (timberland preserve zone, changed by this bill to timberland production zone). It would also add a residence or other structure necessary for parcel management to the list of compatible uses for TPZ lands.

AB 2840

Author: Assemblyman Lewis
Action: Introduced into the Assembly
Date: February 25, 1982
Affected Code Sections: Amends Section 483 of the Revenue and Taxation Code.

This bill would modify the current provision of property tax law that the board of supervisors may, upon timely application by the assessee, abate the penalty for failing to file a change in ownership statement within forty-five days of the assessor's written request. Under the amended code section, the penalty must be abated if the assessee files the change in ownership statement within sixty days of the date on which he was notified of the penalty.

SB 1477

Author: Senator Marks
Action: Introduced into the Senate
Date: February 12, 1982
Affected Code Sections: Adds and amends numerous sections of the Business and Professions, Food and Agricultural, Government, Health and Safety, and Revenue and Taxation Codes. Urgency statute.

The sections of this bill relating to property taxation would have a significant impact on assessment procedures. This bill would change lien date to June 30 preceding the fiscal year for which taxes are levied. It would also authorize counties to approve the preparation of

supplemental rolls for properties that had new construction or changes in ownership occurring between July 1 and December 31, inclusive.

Copies of each of these bills are enclosed for your information.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:cam
Enclosure
AL-08-1337A