



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
DECEMBER 17, 2013**

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**----- Committee Report and Action Summary -----**

**I. 2014 LEGISLATIVE PROPOSALS**

**Property Taxes**

**2014 Legislative Proposals**

Set forth below are suggestions for legislation to be sponsored by the BOE in the second year of the 2013-14 Legislative Session (see attachments).

**Suggestion  
Number**

[1-1](#)

**Consent**

Amend Revenue and Taxation Code Section 62, related to the change in ownership exclusion available for a low-income disabled person's home after the death of the person's parent or guardian, to correct a cross reference to a Welfare and Institutions Code disability definition. (Technical)

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: Motion to Adopt - Passed (5-0)**

[1-2](#)

**Consent**

Amend Revenue and Taxation Code Section 170, related to disaster relief reassessment appeals, to update appeal board references. (Technical)

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: Motion to Adopt - Passed (5-0)**

**Suggestion**

**Number**

[1-3](#)

Amend Revenue and Taxation Code Section 201.7, related to a nonprofit organization that operates a state park as an agent of the state, to make the term “nonprofit organization” consistent with the Public Resources Code. (Technical)

**Consent**

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: Motion to Adopt - Passed (5-0)**

[1-4](#)

Amend Revenue and Taxation Code Section 439.2, related to Mills Act historical properties, to reflect the creation of the Federal Housing Finance Agency that currently publishes the conventional mortgage interest rate information needed to value these properties. (Technical)

**Consent**

Source: Property and Special Taxes Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: Motion to Adopt - Passed (5-0)**

**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
December 17, 2013**

**Attending: Honorable Jerome Horton, Chair, Honorable Betty T. Yee, Honorable George Runner, Honorable Michelle Steel, and Marcy Jo Mandel**

<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/Mandel</u>	<u>Committee Recommendation</u>
<b>PROPERTY TAXES</b>						
1-1	<b>CONSENT</b>					<b>Adopt 5-0</b>
1-2	<b>CONSENT</b>					<b>Adopt 5-0</b>
1-3	<b>CONSENT</b>					<b>Adopt 5-0</b>
1-4	<b>CONSENT</b>					<b>Adopt 5-0</b>

Approved:   
Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

  
Cynthia Bridges, Executive Director

BOARD APPROVED

  
at the December 17, 2013 Board Meeting