



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
DECEMBER 18, 2014 10:00 AM**

---

**----- Agenda -----**

**2015 LEGISLATIVE PROPOSALS**

Set forth below are suggestions for legislation to be sponsored by the BOE in the first year of the 2015-16 Legislative Session (see attachments).

**Property Taxes**

**Suggestion  
Number**

[1-1](#) Amend Revenue and Taxation Code Section 63.1 to expressly provide that the parent-child change in ownership exclusion applies to a transfer of a pro rata ownership interest in a resident-owned manufactured home park or a floating home marina owned by a legal entity. (Housekeeping)

Source: Property and Special Taxes Department

Revenue Impact: None.

[1-2](#) Amend Revenue and Taxation Code Section 68 to allow displaced persons to prospectively receive an eminent domain base year value transfer on late-filed claims. (Housekeeping)

Source: Property and Special Taxes Department

Revenue Impact: None.

[1-3](#) Amend Government Code Section 7510 to replace a valuation methodology related to possessory interests in state retirement system-owned property which was ruled unconstitutional. (Housekeeping)

Source: Property and Special Taxes Department

Revenue Impact: None.

**Suggestion  
Number**

[1-4](#)

Amend Revenue and Taxation Code Section 423.3 to correct the subdivision references to Government Code Section 16142, related to Williamson Act assessments. (Technical)

Source: Property and Special Taxes Department

Revenue Impact: None.