



STATE BOARD OF EQUALIZATION

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P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808

(916) 445-4982

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January 18, 1979

No. 79/11

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 2

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

We are using a new format to summarize the legislative bills. A brief analysis of the bill, action taken, date, and sections affected will be provided. Bills will be arranged by "general topic."

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

ACA 14

Author: Filante

Action: Introduced, referred to Committee on Revenue and Taxation

Date: December 15, 1978

Affected References: Amends Section 2 of Article XIII A of the Constitution

The amendment would provide the Legislature with the authority to exclude some improvements to existing real property from the definition of "newly constructed."

AB 141

Author: Filante

Action: Introduced, referred to Committee on Revenue and Taxation

Date: December 15, 1978

Affected References: Adds Section 110.7 to the Revenue and Taxation Code

This is the implementing bill for ACA 14 and it becomes operative only if ACA 14 is approved by the electorate.

AB 141 would exclude from the definition of "newly constructed" the value of improvements to real property which are valued at 20 percent or less of the fair market value of such property at the time the improvement is made.

AB 160

Author: Mello

Action: Introduced, referred to Committee on Revenue and Taxation

Date: December 21, 1978

Affected References: Section 1603 of the Revenue and Taxation Code  
Urgency Measure

This bill would extend the deadline for filing assessment appeals in all counties to March 1, 1979. This extension would apply to the 1978-79 fiscal year only.

SB 163

Author: Nejedly

Action: Introduced

Date: January 3, 1979

Affected References: Amends Sections 602 and 2191.3 of the Revenue and Taxation Code

This bill would require the local assessment roll to show the full and complete name and address, if known, of the assessee.

It would also require the social security number of the assessee be shown if the tax collector files a certificate of taxes due and unpaid on specific types of property.

AB 135

Author: McAlister

Action: Introduced, referred to Committee on Judiciary

Date: December 14, 1978

Affected References: Amends Sections 134, 2921.5, 2922, 4986, 4986.2, and 5096.7; adds Article 5 (beginning with Section 5081) to Chapter 4 of Part 9 of Division 1 of, and repeals Sections 4986.1, 4986.7, 4986.9, and 5096.3 of the Revenue and Taxation Code.

This bill revises statutes relating to ad valorem property taxation of property subject to eminent domain proceedings. It makes substantive and clarifying changes to incorporate recommendations of the California Law Revision Commission.

AB 199

Author: Hannigan

Action: Introduced, referred to Committee on Revenue and Taxation

Date: January 3, 1979

Affected References: Amends Section 255.3 of the Revenue and Taxation Code

This bill would delete the requirement that assessors send annual termination notices to taxpayers who were granted homeowners' exemptions in the preceding year. Claim forms for newly eligible homeowners would continue to be sent.