



STATE BOARD OF EQUALIZATION

10 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

No. 79/86

May 11, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 11

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.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

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

AB 156*

Author: Brown

Action: Amended in Senate

Date: May 4, 1979

Affected Reference: Various sections of the Revenue and Taxation and
Government Codes - Urgency Statute

Implements the Assembly Revenue and Taxation Committee's Report of the Task Force on property tax administration. This is the clean-up bill, takes effect immediately.

This amendment makes the provisions of the bill retroactive to the 1978-79 assessment year.

AB 285*

Author: Kapiloff

Action: Amended in Assembly

Date: May 2, 1979

Affected Reference: Amends and repeals Section 227 of the Revenue and
Taxation Code

Under existing law, a documented vessel is assessed at 1% of its full cash value if it is engaged or employed exclusively in carrying or transporting seven or more people for hire for commercial passenger fishing purposes. This special assessment is to be eliminated after January 1, 1980. This bill would delete the termination date.

AB 692*

Author: Nestande

Action: Amended in Assembly

Date: May 2, 1979

Affected Reference: Repeals Section 3 of Chapter 456 of the Statutes
of 1974

Existing law defines certain records of a person employed in a business or profession and provides for their assessment for property taxation based on the value of only the tangible material upon which or in which they are recorded, maintained, or stored. Such provision is operative only until the 1979-80 fiscal year. This bill would delete the 1980 repeal date.

SB 163*

Author: Nejedly

Action: Amended in Senate

Date: May 2, 1979

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

If the full and complete name of the assessee is known, it shall be shown on the assessment roll. This bill would become effective July 1, 1980. This amendment provides that no appropriation is made by this act.

AB 441*

Author: Knox

Action: Amended in Assembly

Date: May 1, 1979

Affected Reference: Adds Section 5098 to the Revenue and Taxation Code -
Urgency Statute

This bill would permit the county auditor of a county which has been determined by a court to have levied too high of a tax rate for purposes of the unsecured roll to refund or credit to the assessee, for the 1978-79 fiscal year only, property taxes paid on unsecured property which exceed the amount based on a rate determined for such roll by a final decision of a court having jurisdiction.

SB 839*

Author: Ayala

Action: Amended in Senate

Date: May 2, 1979

Affected Reference: Amends and renumbers various sections of the Revenue
and Taxation Code

Would revise some of the administrative provisions contained in Property Tax Law, the Private Railroad Car Tax Law, and the Timber Yield Tax Law, taxes and would repeal property tax exemptions for household furnishings and personal effects contained in Section 210 and 210.5 of the Revenue and Taxation Code. Would increase the amount of fees for Board employee subpoena to a minimum of \$200 per day.

AB 199*

Author: Hannigan

Action: Enrolled

Date: May 4, 1979

Affected Reference: Sections 255.3, 2615.5, 255.4 of the Revenue and
Taxation Code

This bill deletes the requirement that the assessor annually mail termination/correction notices to taxpayers who received the exemption the previous year. This bill repeals Section 255.4 and provides that the tax bill be accompanied by a notice concerning ineligibility for the homeowners' exemption.

ACA 43*

Author: Statham

Action: Amended in Assembly

Date: May 7, 1979

Affected Reference: Amends Section 3 of Article XIII

ACA 43 (Contd.)

This measure would eliminate the requirement for increased state taxes to make reimbursements to local agencies to reflect increases in the homeowners' exemption; would provide that if the base year lien date for the property changes as a result of a change of ownership, the exemption shall be increased by the percentage change in the cost of living; and would authorize the Legislature to increase the exemption of all other property which has been reappraised after the 1975-76 fiscal year pursuant to Article XIII A.