



STATE BOARD OF EQUALIZATION

020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-6479

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Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary
No. 80/100

June 27, 1980

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

BOARD HEARING FOR MOBILEHOME PARK OPERATOR REPORT

The State Board of Equalization has scheduled a public hearing at 2:00 p.m., on July 31, 1980, at 1020 "N" Street, Room 102, to consider adoption of the enclosed "Mobilehome Park Operator Report."

Since this report is required under the provisions of Senate Bill 1422, the report will be withdrawn from the hearing in the event Senate Bill 1422 has not been enacted by the hearing date.

If you have any questions regarding this report, call Bud Florence of the Assessment Standards Division. If you wish to present testimony pertaining to the report, please contact me by mail or phone (916) 445-6479 so that an orderly agenda can be prepared.

Sincerely,


Janice Masterton
Calendar Clerk

JM:ebv
Enclosure

OFFICIAL NOTICE

Revenue and Taxation Code, Section 5841 requires that you complete this report and file it with the assessor on or before July 31, 1980.

MOBILEHOME PARK OPERATOR REPORT

Please read the instructions on the back before completing this report.

A. Mobilehome Park name and mailing address (make necessary corrections).

B. Operator's or manager's address if different from the Park mailing address.

C. Operator's or manager's telephone number.

D. Assessor's parcel number

E. List the following information on each mobilehome located in the park as of July 1, 1980: (Attach additional sheets as necessary, or attach a listing that contains the required information).

<u>Park Space Number(s)</u>	<u>Mobilehome Owner's</u>		<u>Mobilehome</u>		<u>Vehicle License or Decal Number</u>
	<u>Name</u>	<u>Address</u>	<u>Make</u>	<u>Model</u>	

I, the undersigned, declare under penalty of perjury that this report, including any attachments, is true, correct, and complete to the best of my knowledge and belief.

Signed _____ Title _____ Date _____ 19__

If incorporated, show complete corporate name _____

INSTRUCTIONS FOR COMPLETING THE
MOBILEHOME OPERATOR'S REPORT

A. Mobilehome Park Name and Mailing Address.

If the name and mailing address is preprinted, check and correct any errors. If not preprinted, you must enter the correct name and mailing address.

B. Operator's or Manager's Address.

Enter the operator's or manager's address if different from the park mailing address.

C. Operator's or Manager's Telephone Number.

Please enter the local number where the park operator or manager can be contacted during working hours.

D. Assessor's Parcel Number.

Enter the assessors's parcel number for the park, if known.

E. Mobilehome Space Listing.

Enter the space number, mobilehome owner's name and address, mobilehome make, model, and license or decal number for each mobilehome located in the park as of July 1, 1980. Please attach additional sheets as necessary. If you have a computer listing or other listing that supplies the required information, then you may attach the listing to this signed report.

TO BE PUBLISHED IN THE OFFICIAL REPORTS

OFFICE OF THE ATTORNEY GENERAL
State of California

GEORGE DEUKMEJIAN
Attorney General

RECEIVED
JUN 25 1980
Division of Assessment Standards
SACRAMENTO

OPINION	:	No. 80-322
	:	
OF	:	JUNE 18, 1980
	:	
GEORGE DEUKMEJIAN	:	
Attorney General	:	
	:	
WARREN J. ABBOTT	:	
Assistant Attorney General	:	
	:	

The HONORABLE DON ROGERS, ASSEMBLYMAN,
THIRTY-THIRD DISTRICT has requested an opinion on the
following question:

Does a reassessment of oil and gas rights based
on an increase in recoverable amounts of oil and gas
caused by a change in economic conditions violate
Article XIII A of the California Constitution?

CONCLUSION

A reassessment of oil and gas rights based solely
on an increase in recoverable amounts of oil and gas
caused by a change in economic conditions violates Article
XIII A of the California Constitution.

ANALYSIS

With advent of the decontrol of oil prices by the
federal government and the consequent increase in crude
oil prices in California, many oil field operators are
finding that they can now economically recover more oil
from a given tract than previously estimated. This is
particularly true in areas of the San Joaquin Valley where
increased prices now make the use of secondary and
tertiary recovery techniques economically feasible to
extract heavy crude oil. As a consequence, the rights
possessed by the oil operators are more valuable. The
question presented is whether the county assessors may
reappraise those oil interests and reassess them solely
because of the increase in estimated recoverable oil reserves
brought about by the change in economic conditions, that