STATE OF CALIFORNIA

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DOUGLAS D. BELL
Executive Secretary

April 16, 1980

No. 80/65

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 7

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by 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

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

Proposed Legislation
April 16, 1980

AB 2431*
Author: Assemblyman Priolo
Action: Amended in Assembly
Date: April 8, 1980
Affected Reference: Amends Section 70 of the Revenue and Taxation Code

This bill would provide that any reconstruction or improvement of real property where such property was reconstructed or improved to comply with local ordinances on seismic safety shall not be deemed newly constructed for purposes of reappraisal.

AB 2281*
Author: Assemblyman Wyman
Action: Amended in Assembly
Date: April 7, 1980
Affected Reference: Adds Section 73 to the Revenue and Taxation Code

This bill would exempt or partially exempt certain solar energy systems upon approval by the voters of ACA 61.

SB 1306*
Author: Senator Alquist, et al.
Action: Amended in Senate
Date: March 27, 1980
Affected Reference: Adds Section 234 to the Revenue and Taxation Code

This bill would exempt from property taxation any equipment which is attached to or an integral part of a residential or nonresidential building or swimming pool when used as part of a solar energy system. Such exemption would apply only to lien dates for fiscal years commencing in 1981 to 1985, inclusive.

SB 1687*
Author: Senator Maddy
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Adds Sections 235, 17052.8, and 23607 of the Revenue and Taxation Code - Urgency Statute

This bill would exempt from property taxation solar pumping systems which are personal property used in agricultural irrigation. Such exemption shall be operative from the lien date in 1982, to and including the lien date in 1985.

SB 2770
Author: Assemblyman Brown
Action: Amended in Assembly
Date: April 7, 1980
Affected Reference: Adds Section 23772.2, amends Section 254, and repeals Section 256 of the Revenue and Taxation Code

AB 2770 (Continued)

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to tax exempt status. This bill would delete such requirements.

SB 1632
Author: Senator Richardson
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Adds Section 23772.2, amends Section 254, and repeals Section 256 of the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to tax exempt status. This bill would delete such requirement.

AB 1973*
Author: Assemblyman Knox
Action: Enrolled
Date: April 7, 1980
Affected Reference: Adds Sections 2237.5, 5098, and 5098.5 to the Revenue and Taxation Code - Urgency Statute

This bill would permit an ordinary processing of refunds or credits of overpayments on the unsecured roll caused by the auditor's use of the pre-Proposition 13 secured tax rate.

SB 1319*
Author: Senator Craven
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Adds Section 10788 to the Revenue and Taxation Code - Urgency Statute

This bill would exempt the first $20,000 of the market value of a mobilehome or trailer coach from the license fee if the mobilehome or trailer coach is owned by a disabled veteran, if certain conditions are met.

SB 1422*
Author: Senator Presley
Action: Amended in Senate
Date: April 8, 1980
Affected Reference: Amends various sections of various codes - Urgency Statute

This bill would revise Chapters 1160 and 1180 of the 1979 Statutes that provided for a system of property taxation to be applied to certain mobilehomes. This bill would provide for the assessment and taxation of certain mobilehomes in the same manner as conventional homes.

AB 1994*
Author: Assemblyman Lockyer
Action: Amended in Assembly
Date: April 8, 1980
Affected Reference: Amends various sections of various codes - Urgency Statute

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption.

This bill also provides that aircraft which are considered business inventory, shall be included in the inventory exemption.

AB 2479*
Author: Assemblyman Hannigan
Action: Amended in Assembly
Date: April 7, 1980
Affected Reference: Amends various sections of various codes - Urgency Statute

This bill would repeal the statutory provision authorizing the transshipment exemption. It would also repeal the livestock head-day tax commencing July 1, 1980.

AB 2480*
Author: Assemblyman Lehman
Action: Amended in Assembly
Date: April 7, 1980
Affected Reference: Adds Section 51201.5 to the Government Code

This bill would provide that the Williamson Act shall not apply to a landowner, if the landowner is a corporation which derives less than 51 percent of its annual gross income from farming and whose annual gross income is more than $15,000,000.

SB 1482*
Author: Senator Keene
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Adds Chapter 4.5 to Division 21 of the Public Resources Code

This bill would enact the Coastal Agricultural Land Conservation Act to authorize the State Coastal Conservancy, prior to January 1, 1986, to acquire development rights in agricultural land subject to conditions, and to provide that such property shall be taxed at its fair market value less the value of the development right.

SB 1631*
Author: Senator Johnston
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Amends Sections 434.5, 38204, 38904, 38905, and 38906 of the Revenue and Taxation Code

SB 1631 (Continued)

This bill would alter existing appropriation by providing for subventions to each county of timber yield tax revenues obtained from within such county.

SB 1414*
Author: Senator Keene, et al.
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Amends Sections 155.20, 2612, 2621, and Section 2 of Chapter 49 of the Statutes of 1979, of the Revenue and Taxation Code

This bill would permit a board of supervisors to exempt all real property of less than $2,000 full value (instead of the present $400 of full value) from property taxes where tax revenues are less than the costs of assessing and collecting such tax.

This bill would also extend such permissible exemption to personal property.

SB 1346*
Author: Senator Garcia
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Corrections to the 1978-79 tax rolls

This bill further implements Article XIII A as it relates to corrections to the 1978-79 tax rolls.

SB 1640*
Author: Senator Speraw
Action: Amended in Senate
Date: April 7, 1980
Affected Reference: Adds Section 2188.7 to the Revenue and Taxation Code

This bill would provide that whenever a community apartment project or cooperative housing corporation requests a separate assessment, the assessor shall separately assess the individual interests held by the tenants of the project or the shareholders of the corporation if certain conditions are met.

AB 2656
Author: Assemblyman Mello
Action: Amended in Assembly
Date: April 7, 1980
Affected Reference: Amends Sections 722, 2192, 6009.1, 8971 and 41075 of the Revenue and Taxation Code

Existing law provides that state assessed property shall be assessed at fair market or full value on the first day of March. This bill would provide that such determination be made as of the first day of January. This bill also provides that attachment of tax liens shall take place on the first day of January.