



STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 81/18

January 28, 1981

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 2

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or Revenue and Taxation law.

AB 220

Author: Assemblyman Naylor

Action: Introduced

Date: January 6, 1981

Affected Reference: Adds Section 532.6 to the Revenue and Taxation Code -
Urgency Statute

Existing law implementing Article XIII A of the California Constitution provides for a system of determining base year values of real property, including property subject to new construction.

This bill would provide that under specified circumstances no escape assessment shall be imposed nor refunds granted for assessments of "new construction," as defined, for any assessment year prior to the 1980-81 assessment year.

AB 232

Author: Assemblyman Deddeh

Action: Introduced

Date: January 8, 1981

Affected Reference: Adds Section 201.1 to the Revenue and Taxation Code - Urgency Statute

Under the California Constitution, real property owned by a local government that is located outside its area of jurisdiction is exempted from property taxation.

This bill would deem property owned by a nonprofit entity that is solely owned by a transit development board to be property owned by the transit development board.

January 28, 1981

AB 288

Author: Assemblyman Deddeh

Action: Introduced

Date: January 20, 1981

Affected Reference: Amends Section 38905 and adds Section 38303 to
the Revenue and Taxation Code - Urgency Statute

This legislation would have the effect of reducing the amount of subvention to local government of the revenues for the Timber Yield Tax for 1980-81 and all future years where the revenues are not sufficient to meet the annual yield tax revenue guarantee plus the administrative costs of both the State Board of Equalization and the Department of Forestry.

SB 139

Author: Senator Speraw

Action: Introduced

Date: January 15, 1981

Affected Reference: Amends Sections 51 and 170 of the Revenue and Taxation
Code

Under existing law, the county board of supervisors may, by ordinance, provide for the reassessment of certain real property which is damaged or destroyed in a prescribed manner.

This bill would make various changes in the method of assessing such property.

SCA 11

Author: Senator Ellis, et al.

Action: Introduced

Date: January 8, 1981

Affected Reference: Adds Section 12.5 to Article XIII of the Constitution

This amendment to the State Constitution would have the effect of reversing the State Supreme Court's decision on the tax rate applicable to the 1978-79 unsecured roll. This act would refund the overcollection in the 22 counties using the 1977-78 secured roll rate rather than the 1978-79 secured roll rate.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:sk

Enclosures

Copies of bills may be ordered from: Legislative Bill Room, State Capitol, Room 1149, Sacramento 95814
