



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(9]6) 445-4982

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No. 81/51

April 10, 1981

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 6

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 20

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: March 30, 1981

Affected Reference: Adds Sections 37 and 155.21 to the Revenue and Taxation Code

This bill cancels all interest and penalties due to late payment of supplemental unsecured property taxes levied 1978/79 (Lonergan Case) if payment made by December 31, 1981. It further eliminates the need to reappraise the real property if it were done under the Proposition 13 provision.

AB 288

Author: Assemblyman Deddeh

Action: Signed by the Governor

Date: March 31, 1981

Affected Reference: Amends Section 38303 of the Revenue and Taxation Code - Urgency Statute

This legislation has the effect of reducing the amount of subvention to local government of the revenues for the Timber Yield Tax for 1980-81 by the amount of the administrative costs. These costs would be deferred until the following year.

AB 888

Author: Assemblyman Stirling

Action: Introduced

Date: March 11, 1981

Affected Reference: Adds various sections to the Civil Code

AB 888 (Continued)

Existing law governing transfers of real property with certain exceptions generally makes no provision for the disclosure of information or the delivery of specific documents or statements to a prospective transferee of the real property.

This bill would require that any transfer, sale, or exchange of real property containing at least one but not more than four residential units shall be accompanied by the delivery to the prospective transferee of specified documents, copies thereof, or statements in writing by the transferor.

This bill is sent for information only. This bill will not be followed unless we receive feedback that specifies that the bill should be followed.

AB 1668

Author: Assemblyman Elder

Action: Introduced

Date: March 26, 1981

Affected Reference: Amends Section 64 of the Revenue and Taxation Code

This legislation would include affiliated groups within the enumeration of those persons or legal entities which by obtaining control or a majority ownership interest would constitute a change of ownership of property owned by the entity in which the controlling interest is obtained.

AB 1710

Author: Assemblyman Cortese

Action: Introduced

Date: March 26, 1981

Affected Reference: Amends Sections 2617, 2618, 2704, 2705, 2759, 2760, 2761, 2762, 2922, 2922.5, 4103, and 4221 of the Revenue and Taxation Code

This legislation would increase both the interest rate and the penalty amount on delinquent property tax accounts.

AB 1791

Author: Assemblyman Frazee

Action: Introduced

Date: March 27, 1981

Affected Reference: Amends Sections 97, 98.7, 98.8, and 99; adds Section 97.7; repeals Section 98.6 of the Revenue and Taxation Code

This bill would provide that upon the filing of an application or a resolution pursuant to the Municipal Organization Act or the District Reorganization Act of 1965, but prior to the issuance of a certificate of

AB 1791 (Continued)

filing, the executive officer shall give notice of such filing to the assessor and auditor of each county within which the territory subject to the jurisdictional change is located. Such notice shall specify each local agency whose service area or responsibility will be altered by the jurisdictional change.

The county assessor shall provide to the county auditor, within 30 days of the notice of filing, a report which identifies the assessed valuations for the territory subject to the jurisdictional change and the tax rate area or areas in which the territory exists.

AB 1963

Author: Assemblyman Elder

Action: Introduced

Date: March 31, 1981

Affected Reference: Adds Section 409 to the Revenue and Taxation Code

This bill would permit the county to impose upon the requester of information that the assessor is not required by law to furnish, a fee that is reasonably related to the direct and indirect costs incurred by the county in developing and providing that information.

AB 1964

Author: Assemblyman Elder

Action: Introduced

Date: March 31, 1981

Affected Reference: Amends Section 5146; adds Section 4808 to the Revenue and Taxation Code

This bill would permit a taxpayer to bring a declaratory relief action on the illegality or unconstitutionality of an assessment or property tax prior to the tax being paid, if that action is brought no later than 30 days after the delinquency date. Property tax actions would also have precedence over other civil actions, with specified exceptions.

AB 1965

Author: Assemblyman Elder

Action: Introduced

Date: March 31, 1981

Affected Reference: Adds Section 441.1 to the Revenue and Taxation Code

This legislation would expand the scope of information available to the assessor in valuing gas, oil, and other hydrocarbon substances.

April 10, 1981

ACA 38

Author: Assemblyman Torres

Action: Introduced

Date: March 26, 1981

Affected Reference: Adds subdivision (c) to Section 2 of Article XIII A of the Constitution

This amendment to the Constitution would return all properties with changes in ownership between March 1, 1975 and July 1, 1978 to their 1975 value for property tax purposes.

SB 901

Author: Senator O'Keefe

Action: Introduced

Date: March 24, 1981

Affected Reference: Adds Part 14 to the Education Code

Under existing law, church preschools and church elementary and secondary schools, are subject to certain provisions of the Education Code, and the Welfare and Institutions Code, the Community Care Facilities Act, and laws administered by the State Department of Social Services.

This bill would exempt those schools from those laws.

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