



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 81/76

July 1, 1981

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 11

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 Senate

Date: June 22, 1981

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

This legislation cancels all interest and penalties on supplemental unsecured property tax levies if paid by December 31, 1981. This provision applies to those supplemental billings resulting from the California Supreme Court decision on the rate applicable to the 1978-79 unsecured assessment roll.

This bill would remove under certain conditions the requirement of reappraising the real property on the 1978-79 unsecured roll for the 36 counties found to be wrong by using the provisions of Proposition 13 by the State Supreme Court.

AB 152

Author: Assemblyman Deddeh

Action: Amended in Assembly

Date: June 23, 1981

Affected Reference: Amends Sections 62, 63, 64, 65, 65.1, 481, 482, 482.1, 483, 531.2, 2188.7, and 4675; adds Sections 480, 480.1, and 480.2 of the Revenue and Taxation Code - Urgency Statute

This measure would make various substantive and technical changes to the statutory provisions relating to change in ownership under Article XIII A of the California Constitution. This bill would also reorganize and make various substantive and technical changes to the provisions to taxpayer (individual and legal entity) reporting of changes in ownership.

AB 1400

Author: Assemblyman Cortese

Action: Amended in Assembly

Date: June 23, 1981

Affected Reference: Various sections of various codes - Urgency Statute

This measure would provide a procedure for owners of mobilehomes which have become subject to the property tax because their vehicle license fees have been delinquent for 120 days or more to petition to have their mobilehomes reinstated to the Vehicle License Fee on the grounds the failure to have timely paid the fee was due to good cause.

AB 1668

Author: Assemblyman Elder

Action: Amended in Assembly

Date: June 16, 1981

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

This legislation would include "affiliated group" within the enumeration of those persons or legal entities which, by obtaining control or a majority ownership interest, would cause a "change in ownership" for property tax purposes of property owned by the entity in which the controlling interest is obtained.

AB 2074

Author: Assemblyman Robinson

Action: Amended in Assembly

Date: June 18, 1981

Affected Reference: Amends Sections 51280 and 51282; adds Sections 51282.1 and 51286 to the Government Code

This legislation would allow the county board or city council more discretion in determining when an agricultural preserve contract can be cancelled.

AB 2259

Author: Assemblyman Imbrecht

Action: Introduced

Date: June 18, 1981

Affected Reference: Amends Sections 16140, 16141, 16142, 16142.5, 16145, 16146, 16148, 16149, 16150, and 16153 of the Government Code - Urgency Statute

Under existing law, any entity of local government is authorized to assess open-space lands under a system which also uses the capitalization of income method, subject to a ceiling on valuation based upon varying specified percentages of full cash value.

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## AB 2259 (Continued)

This bill would provide that local governments assessing open-space lands pursuant to this method of valuation are entitled to open-space subventions.

## ACA 53

Author: Assemblyman Frizzell

Action: Amended in Assembly

Date: June 15, 1981

Affected Reference: Adds Subdivision (d) to Section 2 of Article XIII A of the Constitution

This measure would provide that for purposes of this constitutional provision, the Legislature may provide that the term "newly constructed" does not include the construction or addition of any fire sprinkler system or fire alarm system, as defined by the Legislature.

## SB 377

Author: Senator Nielsen

Action: Amended in Senate

Date: June 22, 1981

Affected Reference: Amends Section 107; adds Sections 17069.6, 17071.1, 23603, and 24271.1 to the Revenue and Taxation Code - Urgency Statute

This legislation diverts all revenues collected from the 1978-79 unsecured roll on the amount derived from that portion of the tax rate that exceeded the 1978-79 secured roll rate. The state would then allow tax credits to all taxpayers paying this excess amount. The credit will be applicable against the individual personal income tax or the bank and corporation tax with a carryover provision to subsequent years but not beyond the 1988 taxable year.

This legislation would permit counties who applied the tax rate limitations of Article XIII A to possessory interests assessed on the 1978-79 unsecured roll to place the possessory interests on the 1978-79 secured roll except for possessory interest accounts delinquent for fiscal year 1978-79 as of July 1, 1981; and rescinds the provisions which authorize a county board of supervisors the option of reappraising real property assessed on the 1978-79 unsecured roll.

Sincerely,

Verne Walton, Chief  
Assessment Standards DivisionVW:sk  
Enclosures