STATE OF CALIFORNIA

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February 23, 1982

No. 82/29

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 the Revenue and Taxation Code.

AB 151
Author: Assemblyman Deddeh
Action: Signed by the Governor
Date: February 17, 1982
Affected Code Sections: Adds Section 12463.2 to the Government Code; adds Sections 2237.2, 2237.3, and 2237.4 to the Revenue and Taxation Code.

This bill would require each local agency to annually report to the Controller certain information about the portion of the ad valorem property tax, collected by or for the local agency, that was in excess of the 1 percent Constitutional limitation. Reports would be required for fiscal years 1978-79 through 1982-83.

AB 235
Author: Assemblyman Deddeh
Action: Enrolled and to the Governor
Date: February 16, 1982
Affected Code Sections: Amends Section 170 of the Revenue and Taxation Code. Urgency statute.

This bill would, for the 1981-82 fiscal year and thereafter, allow the county assessor, upon approval by his board of supervisors, to reassess a property stricken by a calamity or disaster where no application for reassessment has been submitted, provided that the assessor determines that the disaster or calamity occurred within the preceding six months.

AB 597
Author: Assemblyman Sher
Action: Enrolled and to the Governor
Date: February 18, 1982
Affected Code Sections: Amends Sections 5529, 5531, 5532, 5540, and 5544.1 of the Public Resources Code; adds Section 5540.6 to the Public Resources Code; amends Section 421 of the Revenue and Taxation Code. Urgency statute.

This bill would authorize the boards of directors of regional park and open-space districts to convey real property used for open-space purposes to another public agency that agrees to continue the open-space use of the property. This bill would also provide that lands subject to open-space easements to regional parks or open-space districts shall be deemed enforceably restricted for assessment purposes. An appropriation would be made to cover the tax revenues lost due to reduced assessments of open-space lands.

AB 630
Author: Assemblyman Frazee
Action: Amended in Senate
Date: February 12, 1982
Affected Code Sections: Amends, adds, renumbers and repeals various sections of the Government Code and the Streets and Highways Code. Urgency statute.

This bill, known as the Benefit Assessment Act of 1982, would authorize any city, county, special district or any other municipal corporation or district to levy an assessment, under certain conditions, to finance drainage, fire and police protection, flood control, and street lighting. Voter approval of any levy would be required. No appropriation is made for reimbursement under this measure.

AB 1506
Author: Assemblyman Filante
Action: Signed by the Governor
Date: February 17, 1982
Affected Code Sections: Adds Section 229 to the Revenue and Taxation Code. Urgency statute.

This bill would assess "floating homes," as defined, in the same manner as real property, but would substitute the 1979 full cash value for the 1975 full cash value in determining their assessed valuation.

AB 1581
Author: Assemblyman Herger
Action: Signed by the Governor
Date: January 27, 1982
Affected Code Sections: None. Urgency statute.

This bill would allow Nevada County to levy additional property tax for 1980-81, to be collected in the 1981-82 fiscal year, to correct for a shortfall in the computation of the tax for the Ready Springs School District.

AB 1668
Author: Assemblyman Elder
Action: In Senate
Date: February 4, 1982
Affected Code Sections: Section 66492 of the Government Code.

This bill would allow a local agency to charge a higher fee for providing an estimate of the amount of taxes due on a new subdivision. The developer of a new subdivision is required to file a certificate with the board of supervisors, prior to filing a final subdivision map, which contains this estimate of taxes.

AB 2460
Author: Assemblyman Sher
Action: Introduced into Assembly
Date: January 26, 1982
Affected Code Sections: Amends Section 20583 and repeals Section 20501.5 of the Revenue and Taxation Code.

This bill would extend the benefits of the existing property tax postponement program to owners of mobilehomes situated on rented land.

AB 2478
Author: Assemblyman Frizzelle
Action: Introduced into Assembly
Date: January 27, 1982
Affected Code Sections: Amends Sections 20505, 20543, and 20544 of the Revenue and Taxation Code; adds Section 18401.5 to the same Code.

This bill would modify Personal Income Tax Law filing requirements. It would also raise the family income ceiling to $20,000 for claimants (both owners and renters) under the Senior Citizens Property Tax Assistance program. It would increase the minimum age for qualification from 62 to 65 years of age, starting in fiscal year 1985-86.

ACA 4
Author: Assemblyman Campbell
Action: Enrolled and Chaptered
Date: January 26, 1982

This amendment would add subdivision (d) to Section 2 of Article XIIIA of the California Constitution. It would provide that "change in ownership" will not include the acquisition of real property as a replacement for comparable property taken by eminent domain proceedings, by acquisition by a public entity, or by governmental action resulting in a judgment of inverse condemnation.

SCA 19
Author: Senator Garcia
Action: Amended in Senate
Date: February 2, 1982

This amendment would add Section 5.6 to Article XIII of the California Constitution. It would provide that all land within the jurisdiction of a public agency which has imposed a moratorium on development be exempted from all taxes, fees, and assessments until the moratorium is removed. This exemption would apply only if the landowner purchased the land before the moratorium was imposed on the land. No refunds of taxes, fees, or assessments imposed prior to the effective date of this measure would be required; further, this measure would not affect the levy of taxes, fees, or assessments necessary to repay any indebtedness incurred by the public agency prior to the effective date of this measure.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:ebv
AL-07-1272A