



STATE BOARD OF EQUALIZATION

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DOUGLAS D BELL  
Executive Secretary

No. 84/76

August 14, 1984

TO COUNTY ASSESSORS:

SUMMARY OF LEGISLATION NUMBER 10

Following are brief summaries of legislation chaptered in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2830

Author: Assembly Member McClintock  
Action: Approved by Governor  
Date: July 11, 1984  
Affected Code Section: Amends Section 2188.5 of the Revenue and Taxation Code.

As Chapter 407, this act eliminates the requirement that in order for separate assessment of parcels within a planned development to be made, the development must be residential.

AB 3852

Author: Assembly Member Bates  
Action: Approved by Governor  
Date: July 17, 1984  
Affected Code Sections: Refers to Sections 54902, 54902.1, and 54903 of the Government Code.

As Chapter 551, this act provides that notwithstanding the filing deadline of January 1, the formation of any county service area benefit assessment district, for vector control purposes, which was approved by the local voters on or before June 5, 1984, is effective for assessment purposes for the 1984-85 fiscal year if the required filings are made with the Board of Equalization and the county assessor prior to August 31, 1984.

ACA 66

Author: Assembly Member Filante  
Action: Filed with the Secretary of State  
Date: June 28, 1984  
Affected Constitutional Section: Amends Section 8.5 of Article XIII.

As Resolution Chapter 65, this amendment would, upon voter approval, authorize the Legislature to provide for property tax postponement by disabled persons on their principal places of residence.

ACA 69

Author: Assembly Member Farr

Action: Filed with the Secretary of State

Date: June 28, 1984

Affected Constitutional Section: Adds subdivision (e) to Section 2 of Article XIII A.

As Resolution Chapter 66, this amendment would, upon voter approval, allow the Legislature to exclude from new construction any addition to, alteration or rehabilitation of, a certified owner-occupied historic residential structure which is either:

- (1) an authentic reconstruction of once extant features, or
- (2) necessary for safety or handicapped access, or
- (3) required by safety code requirements.

SB 1325

Author: Senator Ellis

Action: Approved by the Governor

Date: July 17, 1984

Affected Code Sections: Amends Sections 75.41, 75.52, 6072, 6094.5, 8608, 8701, and 8877 of the Revenue and Taxation Code.

As Chapter 512, this urgency statute affects the payment of supplemental taxes in two ways:

- (1) The taxes resulting from all supplemental assessments will be computed in two equal installments.
- (2) Supplemental tax bills mailed during the period July 1 - October 31 become delinquent on the same schedule as regular secured roll taxes for that fiscal year (December 10 and April 10), while those bills mailed from November 1 through June 30 become delinquent as follows:
  - (a) The first installment becomes delinquent on the last day of the month following the month in which the bill is mailed.
  - (b) The second installment becomes delinquent on the last day of the fourth calendar month following the date the first installment becomes delinquent.

SB 1786

Author: Senator Petris

Action: Approved by the Governor

Date: July 17, 1984

Affected Code Section: Amends Section 1622.1 of the Revenue and Taxation Code.

TO COUNTY ASSESSORS:

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August 14, 1984

As Chapter 568, this act allows county boards of supervisors to create five-member assessment appeals boards, with only three members serving at any one time, to serve three-year terms.

SB 2324

Author: Senator Hart

Action: Approved by the Governor

Date: July 17, 1984

Affected Code Sections: Adds Section 1622.2 to the Revenue and Taxation Code.

As Chapter 567, this urgency statute allows up to two members of a county board of supervisors to serve as members of an assessment appeals board, provided that the term on the appeals board may not exceed the supervisor's term of office as supervisor.

SJR 50

Author: Senator Doolittle

Action: Filed with Secretary of State

Date: July 12, 1984

This Senate and Assembly Joint Resolution petitions the President and Secretary of Agriculture of the United States not to proceed with legislation proposed by the Department of Agriculture which would subject federally-owned forest lands to local property taxation.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosure  
AL-04C-2427A