



STATE BOARD OF EQUALIZATION

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February 8, 1991

CINDY RAMBO
Executive Director

No. 91/11

TO COUNTY ASSESSORS:

EXEMPTION CODE SECTIONS AFFECTED BY 1990 LEGISLATION

In 1990, five bills, affecting eight Revenue and Taxation Code Sections relating to property tax exemptions, were passed.

Following, chronologically by Revenue and Taxation Code section, is a summary of those changes. In the event two bills changed the same code section, the language of the latest chaptered bill prevails.

Sections 213.6, 213.7, and 214.8

Chapter 126 (Senate Bill 124), effective June 11, 1990 as an urgency statute, removes the words "of 1954" following the phrase "...of the Internal Revenue Code..."

Section 214

Chapter 161 (Assembly Bill 3022) is effective January 1, 1991, and adds subparagraph (D) to Section 214(a)(3). This change provides that, provided certain criteria are met, an organization exempt under Sections 501(c)(3) or 501(c)(4) of the Internal Revenue Code may hold weekly meetings on another organization's exempt property without filing a Welfare Exemption claim and without jeopardizing the host organization's Welfare Exemption for that property. An Assessor's Letter discussing this change in detail will be sent to you shortly.

Section 231

Chapter 489 (Senate Bill 2309) is effective January 1, 1991, and adds "golf courses" to Section 231(b)(1)(F) and to the second paragraph of Section 231(b)(4).

Section 254.5

Chapter 718 (Assembly Bill 2654) is effective January 1, 1991. This bill renumbers the various paragraphs of Section 254.5 and adds subdivision (c). The new subdivision (c) provides for one time filing of the Welfare Exemption for property exempt under Section 231. It also provides that the assessor annually send such claimants an eligibility notice similar to the annual notice presently sent to recipients of the Religious Exemption. The notice form is being developed and will be sent to you by the end of April.

February 8, 1991

Section 259.12

Chapter 126 (Senate Bill 124), effective June 11, 1990 as an urgency statute, repeals Section 259.12 as it duplicates Section 259.11.

Section 276

Chapter 992 (Senate Bill 2791) amends Section 276 to provide late filing provisions for the \$150,000 Disabled Veterans' Exemption. Section 17 of the bill provides this change is applicable for the 1990-91 fiscal year to correct an inadvertent oversight in earlier legislation that provided for the \$150,000 Exemption (see Assessor's Letter 90/72).

If you have any questions regarding the preceding, please contact our Exemption Unit at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-27-0310G