

1952

## DESCRIPTION OF PROPERTY FOR ASSESSMENT

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erty assessments might becloud the title to property and complicate its transfer.

There may be reasons why the present method of assessment is cumbersome and not completely satisfactory. There may be good reasons why some changes should be made, but tax laws being as important as they are, the taxpayers should know exactly what assessment machinery would be set up if this amendment were approved by the electorate. Frequently the legislature adopts an enabling act to become effective upon adoption of a constitutional amendment. But such has not been done in this case.

While it is claimed that the amendment would make possible the elimination of a large number of temporarily employed deputy assessors and result in savings to the taxpayers, there is nothing in the proposed amendment requiring elimination of these employees.

It is appropriate to be almost over-cautious in approving changes in assessment procedures and precedents established over a long period of years. If assessors should decide to enforce stringently and literally the provisions of the proposed amendment, all taxpayers would be required to itemize every article of personal property owned including, for example, wearing apparel; otherwise they would, in effect, commit perjury, and be subject to prosecution on felony charges. Furthermore, the enlargement of the scope of governmental authority in such a vague manner, if enforced literally, could conceivably be used as a political weapon against citizens incurring the displeasure of persons in public office.

HAYDEN F. JONES  
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**DESCRIPTION OF PROPERTY FOR ASSESSMENT. Assembly Constitutional Amendment No. 20.** Amends Section 3 of Article XIII of Constitution. Eliminates requirement that federally sectionized land containing more than 640 acres shall be assessed by sections or fractions of sections.

**23**

<b>YES</b>	
<b>NO</b>	

(For Full Text of Measure, See Page 27, Part II)

**Analysis by the Legislative Counsel**

This constitutional amendment will eliminate an existing requirement that every tract of land containing more than 640 acres which has been sectionized by the Federal Government shall be assessed for property tax purposes by sections or fractions of sections. It will also delete a direction to the Legislature that it provide for the assessment, in small tracts, of land which has not been sectionized by the United States Government.

The effect will be to invest the Legislature with general authority to provide by law for the description of land for tax assessment purposes.

**Argument in Favor of Assembly Constitutional Amendment No. 20**

This Constitutional Amendment will simplify and improve the method of describing large tracts of land for tax purposes in California. It makes no other change in the power of the Legislature to prescribe how property shall be taxed.

Under an 1879 provision, whenever a tract contains more than 640 acres, it must be divided for assessment purposes into parcels not exceeding that acreage. The requirement is absolute if the land has been sectionized, that is, mapped into sections of 640 acres each by Government survey.

Conditions that prompted inclusion of this provision in the Constitution 73 years ago no longer exist today. Then, much valuable land capable of intensive development was held in large tracts. Now, most of the remaining large holdings are comprised of land of relatively low value devoted mainly to livestock grazing and like purposes.

Dividing these large tracts into smaller units for taxation is an unnecessary and expensive process. It requires additional work of county officials who must prepare and handle several tax records for what is actually a single piece of property. This proposal would permit the Legislature to provide for the description of these holdings for tax purposes free of restriction as to the size of parcels assessed. It does nothing more.

This is confirmed by the California Attorney General, who has ruled that legislative history indicates clearly that the amendment has no effect beyond the removal from the Constitution of the acreage restric-

tion with respect to the assessment of land parcels. Vote YES on this proposition. It will improve property tax description methods without otherwise changing the legislative authority in such matters in any way.

**RALPH M. BROWN**  
Member of the Assembly, 30th District

**Argument Against Assembly Constitutional Amendment No. 20**

This Constitutional Amendment was proposed for the purpose of removing the restriction, which has until now, limited parcels of land for assessment purposes to 640 acres. This has been considered by some to promote more efficient assessing practices, particularly in the several counties in the State in which there are large ranchos which substantially exceed 640 acres in size.

While the proposed amendment would appear adequate to correct this particular problem, it seems that consideration may not have been given to its effect as to other duties of assessing officers generally.

Since the proposal of this amendment by the Assembly, it has developed that there is considerable doubt as to what the amendment actually means and some fear as to the manner in which it might be interpreted by the courts.

In providing this change, the words "for the purpose of taxation", which previously appeared in Section 3, Article XIII of the Constitution, have been eliminated completely from the references to assessment, which may raise the question as to whether assessment is to be made for the purpose of valuation, or for the purpose of taxation.

Without intending to do so, this amendment, if adopted, might in the future be interpreted by the courts to change the traditional concept of "value" in assessing practices. If this should occur, many years might elapse before assessing officials and county boards of equalization would again have a reasonable concept as to the correct procedure to follow.

Since this doubt has been raised, it would appear to be practical to vote "no" on the amendment at this time, and to allow the question to be resolved further by a future session of the Legislature, particularly as there is no urgency involved.

**JOHN COTTON**  
San Diego, California

END OF ARGUMENTS

elective or appointive, is expiring at the close of the year of a general state election and a vacancy accrues after the commencement of that year and prior to the commencement of the ensuing term, the election to fill the office for the ensuing full term shall be held in the closing year of the expiring term in the same

manner and with the same effect as though such vacancy had not accrued. In the event of any vacancy, the Governor shall appoint a person to hold ~~such~~ the vacant office until the commencement of ~~such~~ the term of the judge elected to the office as herein provided.

**22** **PROPERTY TAX STATEMENTS.** Assembly Constitutional Amendment No. 19. Amends Section 8 of Article XIII of Constitution. Authorizes Legislature to permit annual property tax statements to be verified by taxpayer's written declaration under penalty of perjury, as alternative to verification by oath of taxpayer.

YES

NO

(This proposed amendment expressly amends an existing section of the Constitution, therefore, **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKE-OUT TYPE**, and **NEW PROVISIONS** proposed to be **INSERTED** are printed in **BLACK-FACED TYPE**.)

taxpayer in this State to make and deliver to the county assessor, annually, a statement, ~~under oath~~ either by oath or be verified by a written declaration that it is made under the penalties of perjury, setting forth specifically all the real and personal property owned by such taxpayer, or in his possession, or under his control, at 12 o'clock meridian, on the first Monday of March.

PROPOSED AMENDMENT TO THE CONSTITUTION

Sec. 8. The Legislature shall by law require each

**23** **DESCRIPTION OF PROPERTY FOR ASSESSMENT.** Assembly Constitutional Amendment No. 20. Amends Section 3 of Article XIII of Constitution. Eliminates requirement that federally sectionized land containing more than 640 acres shall be assessed by sections or fractions of sections.

YES

NO

(This proposed amendment expressly amends an existing section of the Constitution, therefore, **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKE-OUT TYPE**.)

six hundred and forty acres and which has been sectionized by the United States Government, shall be assessed, for the purposes of taxation, by sections or fractions of sections. The Legislature shall provide by law for the assessment, ~~in small tracts,~~ of all lands not sectionized by the United States Government.

PROPOSED AMENDMENT TO THE CONSTITUTION

Sec. 3. Every tract of land containing more than

END