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CHURCH EXEMPTION: PROPERTY UNDER CONSTRUCTION

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8	TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS. Senate Constitutional Amendment No. 32. Provides that local property tax exemption of California-registered vessels, otherwise due to expire January 1, 1955, shall continue, but will include vessels engaged in commercial deep-sea fishing outside State territorial waters, as well as freight and passenger vessels. Exemption will be limited to vessels of more than 100 tons burden.	YES	
		NO	

(For Full Text of Measure, See Page 8, Part II)

Analysis by the Legislative Counsel

This constitutional amendment would add Section 4(a) to Article XIII of the Constitution. It would provide an exemption from local property taxation of a vessel weighing more than 100 tons registered at a port in California and engaged in the transportation of freight or passengers or in commercial deep-sea fishing outside California waters.

There is at present in Section 4 of Article XIII a provision for an exemption from local property taxation until January 1, 1955, of a vessel weighing more than 50 tons registered in California and engaged in transporting freight or passengers. Senate Constitutional Amendment No. 23, Resolutions Chapter 156, of the 1953 Regular Session (Ballot Proposition No. 5) would make permanent the exemption now provided by Section 4 of Article XIII, by removing the date limitation.

While some of the property exempted by this measure would also be exempted by the amendment to Section 4 referred to above, there is no irreconcilable conflict between the two amendments. If both are adopted, both can be given effect, regardless of which receives the higher vote.

Argument in Favor of Senate Constitutional Amendment No. 32

The principle that ocean going vessels should not be taxed locally on the same basis as permanent residents, and that such commerce is important to the economy and prosperity of California, was adopted by the people of this State in 1914, and re-affirmed by popular vote in 1932 to extend the practice until 1955.

The intent of the people in 1914 and 1932 was to include all ocean going commerce in the provisions of the Amendment. However, the faulty language of that Amendment has permitted the intent of the people to be misinterpreted with the result that California's large and important commercial high seas fishing industry has been excluded, from 1939 to date.

Vessels owned by residents of our neighboring states or foreign countries are local tax exempt, thus giving such vessels and their crews definite economic advantages over California owned and operated vessels, if this Amendment is not adopted.

Amendment No. 32 restores the original intent and purpose of the voters in 1914 and 1932.

Experience has shown that vessels under 100 tons spend most of their time in port and the coastal waters, while vessels over 100 tons are out of port and the territorial waters of California practically all of each year, and are on the high seas and foreign waters most all of the time. As the tax principle adopted by the people has applied only to ocean going ships, the 100 ton provision specifically confines the principle to such commerce.

This Amendment treats all ocean going ships with equal tax policy. It contains no special treatment for steamship and major oil companies that are denied to large ocean going fishing vessels. It treats common carriers and private carriers alike.

Oregon, Washington and other coastal states extend fair treatment to all ocean going vessels, whether passenger, freight, oil tanker or fishing vessel.

This is your opportunity to vote for fair and equal treatment for all ocean going vessels that make their home ports in California.

Vote YES on Senate Constitutional Amendment No. 32, and thereby insure continued employment of the many thousands of Californians employed in our California shipyards, canneries and allied industries and ocean going ship operations.

FRED H. KRAFT
Senator 40th District, San Diego County

VINCENT THOMAS
Assemblyman 68th District, Los Angeles County

Argument Against Senate Constitutional Amendment No. 32

Vote NO on Senate Constitutional Amendment No. 32.

When this measure was debated in the Legislature its proponents contended that the intent of the people of California in adopting the provision that ocean going vessels should not be taxed locally on the same basis as property of residents; when the provision of the Constitution was adopted in 1914 was thwarted by faulty language. And that the language, re-affirmed by the people in 1932, is still faulty.

We believe that a special study should be made to be sure that this proposed amendment does express the intent.

The Legislature and the people have been most generous in granting the exemptions from taxes to Churches, Hospitals, Colleges and certain institutions where there is a non-profit feature to the operation—but the present proposal is a subsidy to special interests.

Local levels of government depend on the taxes, large or small, now collected from the vessels in question. The exemption merely shifts the burden to increase the load of local tax payers. If the tax exemption is to build up and aid the fish canneries it would be just as logical to exempt the shore plant as the ocean going plant—the vessel.

Vote NO on this proposed Constitutional Amendment.

ERNEST R. GEDDES
Member of the Assembly
49th District

9	CHURCH EXEMPTION: PROPERTY UNDER CONSTRUCTION. Assembly Constitutional Amendment No. 54. Provides that tax exemption of church buildings in the course of erection includes building equipment and the land on which the building is located.	YES	
		NO	

(For Full Text of Measure, See Page 8, Part II)

Analysis by the Legislative Counsel

This constitutional amendment would extend the church property tax exemption to land for any church building in the course of construction, additional land required for the convenient use and occupation of the building, and the equipment for the building, if the building, equipment, and land are intended to be used exclusively for religious worship. The exemption would apply to taxes becoming a lien after the people vote on this measure.

The present church exemption applies to buildings and the real property on which they are situated required for the convenient use and occupation of the buildings when they are used solely, exclusively for religious worship and also to such buildings in the course of construction intended to be used for such purposes. Neither it nor the extension proposed by this amendment is applicable to buildings rented for religious purposes.

**Argument in Favor of Assembly Constitutional
Amendment No. 54**

1952 the voters amended the Constitution to specifically exempt from taxation churches under construction. Before 1952 it had been contended by certain tax officials that such churches were not exempt until completed and used, although for many years churches (including the land on which they were situated) have unquestionably been exempt when completed and used for religious worship.

Some tax officials have now taken the ridiculous position that the 1952 amendment did not cover the land on which churches are being constructed, until the churches on such land are completed and used. This absurd contention is made even though the land was exempt before construction started and will be exempt after construction is completed.

The only purpose of this amendment is to make clear that the exemption, as amended by the voters in 1952, was intended to include and does include land on which churches are being constructed.

A "yes" vote on this amendment will clarify the interpretation of the exemption, assure the elimination of an illogical discrimination and encourage the development of churches in California.

G. DELBERT MORRIS
Assemblyman, 63rd Assembly
District, Los Angeles, California

**Argument in Favor of Assembly Constitutional
Amendment-No. 54**

A question has arisen as to whether or not the land on which a church in course of construction is situated is exempt from taxation and whether the equipment of such a church or a completed church is exempt from taxation.

At the November, 1952, general election the voters unequivocally indicated that a church in course of construction should be exempt from taxation. (The real property on which a completed church was situated was already exempt from taxation.) This measure will assure that the land on which a church in course of construction is situated is clearly exempt from taxation and effectuate the intent of the voters at the 1952 general election.

It will also make clear that the equipment of a church, including a church in course of construction, will be exempt from taxation.

The members of both houses of the Legislature unanimously voted to submit this constitutional amendment to the voters, and your Yes vote is requested in order to place this constitutional amendment in effect.

THOMAS M. ERWIN
Assemblyman, 50th Assembly
District

TERMS OF STATE OFFICERS. Assembly Constitutional Amendment No. 1. Fixes terms of Assemblymen at four instead of two years, one-half of members being elected every second year. Fixes terms of State Senators at six instead of four years, approximately one-third being elected every two years. Limits future Governors to two successive terms.

10

YES	
NO	

(For Full Text of Measure, See Page 8, Part II)

Analysis by the Legislative Counsel

This measure would extend the term of office of Members of the Assembly from two to four years and would extend the term of office of Members of the Senate from four to six years. It provides for the election of half of the Assembly members and for the election of approximately one-third of the Senate members every two years. It further provides that no person, except the incumbent of the office of Governor at the time this measure takes effect, shall be eligible for the office of Governor for more than two successive terms.

The Constitution now provides that the term of office of Members of the Assembly shall be two years, all members being elected every even-numbered year. This measure would provide that Members of the Assembly shall be chosen for a term of four years and that one-half of the members shall be elected every even-numbered year. Members elected in 1956 and thereafter would be chosen for a term of four years, but the seats of the 40 Assembly members elected from the even-numbered districts in 1956 would be vacated at the expiration of the second year of their term at the end of 1958. Their successors would be elected for a term of four years.

The Constitution now provides that the term of office of Members of the State Senate shall be four years, one-half of the members being elected every even-numbered year. This measure would provide that Members of the State Senate shall be chosen for a term of six years, and that approximately one-third shall be elected every even-numbered year. Of the 20 senators from even-numbered districts to be elected in 1954, the terms of 13 (Districts 2-26) would be vacated at the end of 1958 and the terms of the remaining 7 (Districts 28-40) would be vacated at the end of 1960. Of the 20 senators from odd-numbered districts to be elected in 1956, the terms of 6 (Districts 1-11) would be vacated at the end of 1960 and the terms of the remaining 14 (Districts 13-39) would be vacated at the end of 1962. Their successors would be elected for term of six years.

Argument in Favor of Assembly Constitutional Amendment No. 1

A yes vote on Proposition No. 10 will insure the retention of more skilled and experienced legislators.

Over the past ten-year period the State Assembly has witnessed an average turn-over each session of 25 per cent of its membership. The Senate, although its members are elected on staggered terms of four years, experienced a turn-over of 27 per cent for this same ten-year period.

This large turn-over in the two houses of the Legislature is caused mainly by members refusing to continue to run for office because the present short terms require continuous and costly campaigning. This, in fact, discourages many citizens who are highly qualified to run for state legislative offices.

How little experience a California legislator gets during his term is well exemplified when a comparison is made with the term of a Maryland legislator. In California, where the Legislature meets in general session but once every two years, the legislator actually participates in only one general and one budget session. On the other hand, since the Maryland Legislature meets annually and all its legislators serve four-year terms, Maryland legislators participate in four regular sessions during their terms. The present terms of legislative office in California are not long enough to permit the legislator to acquaint himself fully with the legislative process.

Longer terms of office will permit the legislator to become more familiar with California law and the complicated procedures of law-making. The legislator will thus be more closely acquainted with the organization and duties of government agencies and better informed on the problems with which the State Government is concerned and upon which he must legislate. Long terms will provide the legislator with more experience, which in turn will tend to develop his independence from pressure groups.

To insure an experienced Legislature, this proposition provides for overlapping terms for Assemblymen and Senators so that at no time will the Assembly or the Senate be composed of all new

8 TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS. Senate Constitutional Amendment No. 32. Provides that local property tax exemption of California-registered vessels, otherwise due to expire January 1, 1955, shall continue, but will include vessels engaged in commercial deep-sea fishing outside State territorial waters, as well as freight and passenger vessels. Exemption will be limited to vessels of more than 100 tons burden.	YES	
	NO	

(This proposed amendment does not expressly amend any existing section of the Constitution, but adds a new section thereto; therefore, the provisions thereof are printed in **BLACK-FACED TYPE** to indicate that they are **NEW**.)

PROPOSED AMENDMENT TO ARTICLE XIII

Sec. 4(a). All vessels of more than 100 tons burden registered at any port in this State and engaged in the transportation of freight or passengers or in commercial deep-sea fishing operations outside the territorial waters of this State shall be exempt from taxation except for state purposes.

9 CHURCH EXEMPTION: PROPERTY UNDER CONSTRUCTION. Assembly Constitutional Amendment No. 54. Provides that tax exemption of church buildings in the course of erection includes building equipment and the land on which the building is located.	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**.)

PROPOSED AMENDMENT TO ARTICLE XIII

Sec. 14. All buildings and equipment, and so much of the real property on which they are situated and as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, or in the case of a and any building and its equipment in the course of erection, the same is together with the land on which it is located as may be required for the convenient use and occupation of the building, if such building, equipment and land are intended to be used solely and exclusively for religious worship, shall be free from taxation; provided, that no building so used or, if in the course of erection, intended to be so used, its equipment or the land on which it is located, which may be rented for religious purposes and rent received by the owner therefor, shall be exempt from taxation.

10 TERMS OF STATE OFFICERS. Assembly Constitutional Amendment No. 1. Fixes terms of Assemblymen at four instead of two years, one-half of members being elected every second year. Fixes terms of State Senators at six instead of four years, approximately one-third being elected every two years. Limits future Governors to two successive terms.	YES	
	NO	

(This proposed amendment expressly amends existing sections 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**.)

PROPOSED AMENDMENTS TO ARTICLES IV AND V

First, That Section 3 of Article IV of the Constitution of the State be amended to read as follows:

Sec. 3. Members of the Assembly shall be elected in the year 1879, at the time and in the manner now provided by law. The second election of members of the Assembly after the adoption of this Constitution shall be on the first Tuesday after the first Monday in November, 1880. Thereafter, Members of the Assembly shall be chosen biennially, and their term of office shall be two years 1956, and thereafter, shall be chosen for a term of four years; and each election shall be on the first Tuesday after the first Monday in November; unless otherwise ordered by the Legislature. The seats of 40 Members of the Assembly elected in the year 1956 from the even-numbered districts shall be vacated at the expiration of the second year, so that half of the Members of the Assembly shall be elected every two years.

Second, That Section 4 of Article IV of the Constitution of the State is amended to read:

Sec. 4. Senators shall be chosen in the manner and for the term of four years prescribed in Section 5 hereof, at the same time and places as Members of the Assembly, and no person shall be a member of the Senate or Assembly who has not been a citizen and inhabitant of the State three years, and of the district for which he shall be chosen one year, next before his election.

Third, That Section 5 of Article IV of the Constitution of the State is amended to read:

Sec. 5. The Senate shall consist of 40 members, and the Assembly of 80 members, to be elected by districts, numbered as hereinafter provided. The seats of the 20 Senators elected in the year 1892 from the odd-numbered districts shall be vacated at the expiration of the second year, so that one-half of the Senators shall be elected every two years; provided, that all the Senators elected at the first election under this Constitution shall hold office for the term of three years. The seats of 13 Senators elected in the year 1954 from the even-numbered Districts 2 to 26, inclusive, shall be vacated at the expiration of the fourth year; those of the seven Senators elected in the year 1954 from the even-numbered Districts 28 to 40, inclusive, shall be vacated at the expiration of the sixth year; those of the six Senators elected in the year 1956 from the odd-numbered Districts 1 to 11, inclusive, shall be vacated at the end of the