

1964

## PROPERTY TAXATION: RELIEF IN EVENT OF DISASTER

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**PROPERTY TAXATION: RELIEF IN EVENT OF DISASTER. Assembly Constitutional Amendment No. 10.** Legislature may provide for or authorize local agencies to give relief from property taxes where property is destroyed by fire, flood, earthquake or other act of God after lien date, and property is located in disaster area proclaimed by Governor.

12

YES	
NO	

(For Full Text of Measure, See Page 13, Part II)

**Analysis by the Legislative Counsel**

This measure relates to relief from taxes imposed upon property damaged or destroyed by fire, flood, earthquake or other act of God, occurring after the lien date for a given tax year (which is fixed by law as the first Monday in March as to most types of property). It would permit the Legislature to provide, or to authorize local taxing authorities to provide, for any appropriate relief from ad valorem taxation of such property if it is located in an area or region which, subsequent to the damage or destruction, is proclaimed by the Governor to be in a state of disaster.

**Argument In Favor of Proposition No. 12**

VOTE YES on Proposition No. 12 to minimize the hardship resulting from the damage or destruction of property in public disasters.

Your yes vote on Proposition No. 12 will authorize the Legislature by law either to provide appropriate property tax relief or authorize local agencies to provide such relief for the owners of property damaged or destroyed by fire, flood, earthquake or other Act of God within an area or region which is proclaimed by the Governor to be in a state of disaster. The requirement that the Governor must determine that the damage is extensive enough to constitute a disaster to the area or region will protect the general taxpaying public from unwarranted claims for tax relief.

The Constitution and laws of California now require that all real and personal property be assessed and taxed according to its value on the first Monday in March of each year. Under this rule, if privately owned property is destroyed after the first Monday in March by fire, flood, earthquake or other Act of God, the owner is required to pay the full amount of the taxes levied for the support of local government for a full fiscal year beginning the following July 1st. The fact that the value existed and was owned by the taxpayers on the first Monday of March should not according to any reason of equity or fairness require payment of taxes upon such value when the value was subsequently destroyed. In such a situation a property owner is penalized at the very time when he needs assistance most to restore his property to its original value.

The Legislature may not authorize direct tax relief to those suffering from natural

disasters. This can be done only by Constitutional amendment.

Historically, such tax relief has been provided for major disaster victims after each disaster. Following the Long Beach earthquake in 1933 the people, by amendment to the Constitution, authorized property tax relief for the victims of that disaster. Tax relief was also provided for the victims of the Tehachapi earthquake in 1952.

The disastrous Bel Air fire, the devastation caused by the bursting of the Baldwin Hills Reservoir, the fire storm conflagration in Glendale, all in Los Angeles County, and the tidal wave which inundated Crescent City in Del Norte County have emphasized the necessity for giving the Legislature general authority to provide immediate tax relief for the victims of public disasters without the delay attendant upon the submission of individual constitutional amendments to the people at regular statewide elections following each disaster.

Your Yes vote on Proposition No. 12 will make it possible for the Legislature to act to alleviate the hardship and loss which substantial numbers of property owners suffer periodically by unforeseen natural disasters.

FRANK LANTERMAN  
Member of the Assembly  
47th Assembly District

RANDOLPH COLLIER  
State Senator  
Second Senatorial District

**Argument Against Proposition No. 12**

Vote NO on this give away!

1. This measure is discriminatory in its application as it limits its application to areas proclaimed to be in the state of disaster. Why should a single homeowner in the Glendale area be eligible for tax relief as a result of a fire when a single homeowner in Oakland who also loses his home as a result of a fire after the lien date is afforded no tax relief? The impact on the two homeowners is exactly the same, however, because one happens to be in an area proclaimed to be a state of disaster he is afforded some tax relief. There is no logical basis for granting tax relief to one and not to the other.

2. The wording of the measure is unclear as to whether all property damaged in an area declared by the Governor to be a dis-

er shall be given tax relief or just property damaged in the disaster itself. For example, twenty eight to thirty homes were damaged in the Glendale fire. Subsequently, Los Angeles County was declared a disaster area. Will all the homes damaged by fire in Los Angeles County after the lien date or just the homes damaged in the Glendale fire be eligible for this tax relief?

3. ACA 10 changes the entire concept of the lien date. Real property has always been assessed at one particular point and time. This amendment provides for tax relief to property reduced in value after the lien date

as a result of a disaster. Why not also provide for a tax increase on property which is increase in value after the lien date?

4. The measure provides for property tax relief whether the damaged property is covered by insurance or not. Where property is damaged and covered by insurance, property can be restored in three to six months and the taxpayer is thus in a favorable situation by receiving tax relief but not actually receiving the loss of any property.

DOUGLAS J. HILL  
Dem. Nominee,  
16th Assembly Dist.

**13** **CONSTITUTIONAL AMENDMENTS: NAMING CORPORATIONS.** Assembly Constitutional Amendment No. 12. Prohibits submission of constitutional amendments, whether proposed by initiative or Legislature, which name private corporations to perform any function or have any power or duty. Declares that any such amendment submitted to or approved by the electorate at the 1964 general election or thereafter shall not go into effect.

YES

NO

(For Full Text of Measure, See Page 13, Part II)

**Analysis by the Legislative Counsel**

This measure would prohibit the submission to the electors of any amendment to the Constitution which designates any private corporation by name to perform any function or to have any power. It further prohibits no such amendment submitted to the electors at this election or any election hereafter shall be effective for any purpose.

At this election there is an initiative Constitutional Amendment (Proposition No. 16) which would add Article XXXI to the Constitution to establish a lottery in this State to be conducted for the first ten years by a particular named private corporation. Since the naming of the corporation would be in conflict with this measure, if both are adopted by the electors, the one receiving the highest vote will prevail. Thus, if both are approved and this measure receives the higher number of votes, the provisions of Article XXXI establishing the lottery will not take effect.

**Argument in Favor of Proposition No. 13**

This amendment will prevent private corporations from naming themselves in our Constitution.

The Constitution is the basic document of government—it should not be used as a vehicle for profiteering by a small group of promoters and it should not provide special privilege for specific individuals or corporations.

If a corporation were to be named in the Constitution it would be a monopoly operation. It would not be subject to the economic forces of competition which have made our free enterprise society great.

There is already a clause which prohibits the naming of individuals in the Constitu-

tion. A Yes vote on this proposition will extend the prohibition to corporations. John Doe cannot now sponsor an initiative and name himself to be Director of the Department of Finance. However, John Doe can incorporate as the John Doe Corporation and name the corporation of which he is the sole officer to do the very thing the Constitution now prohibits.

Passage of this measure will not limit the use of the initiative process nor will it limit the state's authority to contract with corporations for building or highway construction. It simply prohibits the names of private corporations from being written into our Constitution.

We wouldn't consider naming a private corporation in the United States Constitution—why should we allow them in our State Constitution?

Private promoters who had the gall to make just this proposal will gain millions of our dollars by writing themselves into the Constitution. Let's stop them.

Vote YES for good government.

NICHOLAS C. PETRIS  
Assemblyman, 15th District  
California Legislature  
THOMAS M. REES  
State Senator

**Argument Against Proposition No. 13**

Corporations should not be named into the State Constitution or into State law for that matter. While the objective of this proposed constitutional amendment is a good one, a Constitution should contain only the basic and fundamental law of the state—not involved detail.

<b>12</b>	<b>PROPERTY TAXATION: RELIEF IN EVENT OF DISASTER.</b> Assembly Constitutional Amendment No. 10. Legislature may provide for or authorize local agencies to give relief from property taxes where property is destroyed by fire, flood, earthquake or other act of God after lien date, and property is located in disaster area proclaimed by Governor.	<b>YES</b>	
		<b>NO</b>	

(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**.)

ing agencies to provide for, any appropriate relief from ad valorem taxation where (a) after the lien date for a given tax year taxable property is damaged or destroyed by fire, flood, earthquake or other act of God, and (b) the damaged or destroyed property is located in an area or region which was subsequently proclaimed by the Governor to be in a state of disaster.

**PROPOSED AMENDMENT TO  
ARTICLE XIII**

**SEC. 2.8.** The Legislature shall have the power to provide for, or authorize local tax-

<b>13</b>	<b>CONSTITUTIONAL AMENDMENTS: NAMING CORPORATIONS.</b> Assembly Constitutional Amendment No. 12. Prohibits submission of constitutional amendments, whether proposed by initiative or Legislature, which name private corporations to perform any function or have any power or duty. Declares that any such amendment submitted to or approved by the electorate at the 1964 general election or thereafter shall not go into effect.	<b>YES</b>	
		<b>NO</b>	

(This proposed amendment expressly amends an existing section of the Constitution; therefore **NEW PROVISIONS** provided to be **INSERTED** are printed in **BLACK-FACED TYPE**.)

ment to the Constitution, law, or amendment thereto hereafter submitted to or approved by the electors become effective for any purpose.

**PROPOSED AMENDMENT TO  
ARTICLE IV**

Sec. 1d. (a) No amendment to the Constitution and no law or amendment thereto whether proposed by the initiative or by the Legislature which names any individual or individuals by name or names to hold any office or offices shall hereafter be submitted to the electors, nor shall any such amend-

(b) No amendment to the Constitution, whether proposed by the initiative or by the Legislature, which names any private corporation, or more than one such corporation, by name or names, to perform any function or have any power or duty, shall be submitted to the electors, nor shall any such amendment to the Constitution, submitted to or approved by the electors at the 1964 general election or any election thereafter become effective for any purpose.

<b>14</b>	<b>SALES AND RENTALS OF RESIDENTIAL REAL PROPERTY.</b> Initiative Constitutional Amendment. Prohibits State, subdivision, or agency thereof from denying, limiting, or abridging right of any person to decline to sell, lease, or rent residential real property to any person as he chooses. Prohibition not applicable to property owned by State or its subdivisions; property acquired by eminent domain; or transient lodging accommodations by hotels, motels, and similar public places.	<b>YES</b>	
		<b>NO</b>	

(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 they are **NEW**.)

ment to be added as Section 28 of Article I of the Constitution of the State of California:

**PROPOSED AMENDMENT TO  
ARTICLE I**

The People of the State of California do enact the following constitutional amend-

Neither the State nor any subdivision or agency thereof shall deny, limit or abridge, directly or indirectly, the right of any person, who is willing or desires to sell, lease or rent any part or all of his real property, to decline to sell, lease or rent such property to such person or persons as he, in his absolute discretion, chooses.