

1966

COUNTY ASSESSMENT APPEALS BOARDS

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tion. If, on the other hand, Proposition 1-a is approved but this act is defeated, the authority of the Legislature to so modify the boxing and wrestling initiative act will be terminated.

Argument in Favor of Proposition No. 11

Proposition 11 amends an initiative act of 1924 dealing with boxing and wrestling.

It is a noncontroversial measure and from a practical standpoint makes no significant or material change affecting boxing or wrestling in this state. The State Athletic Commission charged with regulation of boxing and wrestling agrees with this conclusion.

The measure is technical and deals with the intricacies of the relationships of state constitution, initiative acts and statutes adopted by the Legislature. For this reason, it may be difficult to understand, but it should be emphasized again that its effect is purely technical and not substantive.

An initiative act such as the act of 1924 which this would amend, can be amended only by the people at an election unless the people permit the Legislature to amend such an act. The people did permit the Legislature to amend the boxing and wrestling initiative of 1924 and incorporated a provision in the Constitution extending that permission.

In the revision of the Constitution, including the shortening of that document, which would be ac-

complished under Proposition 1A on this same ballot, all of the provisions relating to boxing and wrestling are removed from the Constitution on the basis that it is not appropriate that they appear in the state's basic governing document. Thus the permission which the people gave for legislative amendment of the boxing and wrestling initiative would be repealed and it is necessary to extend that permission in the initiative act itself (rather than in the Constitution). That is what this proposition will do.

In the last analysis, the people do not surrender control since the initiative and referendum which have been used on the question of boxing and wrestling before can always be used by the people if there were abuse, but the regulation of these sports is such that action by the Legislature which can be accomplished more quickly, more cheaply and more easily should be available and this proposition would only continue the policy previously approved by the people in the Constitution.

There has been no opposition expressed to the measure.

Vote YES on Proposition 11.

LUTHER E. GIBSON
State Senator for
Solano County

JAMES R. MILLS
Member of the Legislature
79th Assembly District

COUNTY ASSESSMENT APPEALS BOARDS. Legislative Constitutional

2

Amendment. Authorizes any county to create assessment appeals board to act as board of equalization of taxable property in the county.

YES	
NO	

(For Full Text of Measure, See Page 35, Part II)

General Analysis by the Legislative Counsel

A "Yes" vote on this measure is a vote to change the name of county "tax appeals boards" to "assessment appeals boards" and to authorize the board of supervisors of each county, regardless of population, to create such a board.

A "No" vote is a vote to retain the present name "tax appeals boards" and continue to permit creation of such a board only in a county which has a population in excess of 400,000 when specifically authorized by the Legislature.

For further details see below.

Detailed Analysis by the Legislative Counsel

Under existing provisions of Section 9 of Article XIII of the Constitution, the board of supervisors of each county is required to sit as a county board of equalization to equalize the valuation of taxable property in its county for purposes of taxation. However, as an alternative to this procedure, Section 9.5 of Article XIII now provides that the board of supervisors of any county having a population in excess of 400,000 may, when so authorized by law, adopt an ordinance creating tax appeals boards for the county. When created, such a tax appeals board performs the functions which would otherwise be performed respect to the equalization of property by county board of supervisors sitting as a county board of equalization.

This measure, if adopted by the voters, would amend Section 9.5 to change the name "tax appeals boards" to "assessment appeals boards" and to permit the board of supervisors of each county, regardless of the county's population and without legislative authorization, to adopt an ordinance creating an assessment appeals board to carry out the equalization functions for the county. The Legislature would retain authority to provide by law for the number of assessment appeals boards, in excess of one, which may be created within any county and for the composition and discontinuance of such boards.

Argument in Favor of Proposition No. 12

Is the job of equalizing property assessments becoming too time consuming and too complex to be done by county boards of supervisors? In many counties the answer is "yes".

Under our present laws every property owner who wishes to protest the assessment on his property has a right to a hearing before the board of supervisors in their capacity as a local board of equalization. This right to protest property assessments is a vital part of our local property tax system and must not be abridged. In practice, however, the total volume of protests which a board of supervisors must handle oftentimes dilutes the effectiveness of an individual property owner's protest. In order to hear all protests, for example, a local board of supervisors is sometimes forced to

limit protest hearings to less time than either they or the property owners would like.

Los Angeles County faced up to this situation in 1962 and secured a constitutional amendment permitting it to establish separate assessment appeals boards to review property owners protests. The Los Angeles system has worked well and a number of other counties have indicated that they would like to adopt it. At present, however, the Constitution prohibits the assessment appeals board system from being used in counties with a population of less than 400,000.

The proposed constitutional amendment (A. C. A. 10) eliminates this artificial prohibition. The amendment would permit all counties to establish separate appeals boards to handle assessment protests.

The permissive wording of the proposed constitutional amendment leaves the actual decision to establish an appeals board in the hands of the

board of supervisors of each county. Thus, it insures that the appeals board system will be activated only in those counties in which the local authorities have decided there is a genuine need for it.

The proposed constitutional amendment has the enthusiastic support of the County Supervisors Association and other representatives of local government.

JOHN T. KNOX
Chairman, Assembly Municipal and County Government Committee

WALTER W. STIERN
State Senator

NICHOLAS PETRIS
Chairman, Assembly Revenue and Taxation Committee

PROPERTY TAX STATEMENT. Legislative Constitutional Amendment.

13 Removes from Constitution requirement that Legislature shall require each taxpayer file annual property statement.

YES	
NO	

(For Full Text of Measure, See Page 35, Part II)

General Analysis by the Legislative Counsel

A "Yes" vote on this measure is a vote to repeal the provision of the Constitution which directs the Legislature to enact laws requiring each taxpayer to deliver a property statement to the county assessor each year.

A "No" vote is a vote to retain this requirement in the Constitution.

For further details see below.

Detailed Analysis by the Legislative Counsel

Section 8 of Article XIII of the State Constitution now provides that the Legislature shall enact laws to require every taxpayer to make, under oath, and deliver to the county assessor an annual property statement which shows all real and personal property owned, possessed, or controlled by the taxpayer as of noon on the first Monday in March. The Legislature has enacted such legislation.

This measure, if approved by the voters, would delete this requirement from the Constitution. However, approval of the measure would not repeal the statutory provisions relating to property statements.

Argument in Favor of Proposition No. 13

Are you breaking the law?
You are if you do not furnish your county assessor with a complete listing of your property each year.

The State Constitution requires every property owner to report to the assessor what he owns as the first Monday in March.

However, this law has never been enforced. Taxpayers do not furnish this information at the present time, unless requested by the assessor.

A yes vote on this measure will remove this unused section from the Constitution. If this requirement were to be enforced, it would be an unjustified harassment of the taxpayer.

There are laws on the books which allow the assessor to request and get the information he needs to make an accurate assessment of property. This measure will not change these laws, and the assessor will continue to have access to the necessary information.

To remove this unnecessary section from the Constitution, vote YES on Proposition 13.

NICHOLAS C. PETRIS
Assemblyman, Alameda County
JAMES A. COBEY
State Senator
Merced-Madera Counties

PERSONAL INCOME TAXES. Legislative Constitutional Amendment.

14 Authorizes Legislature to provide for reporting and collecting California personal income taxes by reference to provisions of the laws of the United States and may prescribe exceptions and modifications thereto.

YES	
NO	

(For Full Text of Measure, See Page 35, Part II)

General Analysis by the Legislative Counsel

A "Yes" vote on this measure is a vote to authorize the Legislature to incorporate federal laws which may be enacted in the future, as well as ex-

isting federal laws, into California's law in the reporting and collection of California personal income taxes; and to permit the amount of income tax computed under federal law to be used in re-

12	TAX ASSESSMENT APPEALS BOARDS. Legislative Constitutional Amendment. Authorizes any county to create assessment appeals board to act as board of equalization of taxable property in the county.	YES	
		NO	

(This amendment proposed by Assembly Constitutional Amendment No. 10, 1966 First Extraordinary Session, expressly amends an existing section of the Constitution; therefore **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKEOUT TYPE**, and **NEW PROVISIONS** proposed to be **ADDED** are printed in **BLACK-FACED TYPE**.)

**PROPOSED AMENDMENTS TO
ARTICLE XIII**

SEC. 9.5. (a) ~~On or before the last day of January in any year, the~~ The board of supervisors of any county having a population in excess of 400,000 as ascertained by the last United States decennial census may by ordinance create tax assessment appeals boards for the county.

When created and in existence tax assessment appeals boards shall constitute boards of equalization for their respective counties. Each board shall have the power to equalize the valuation of the taxable property in the county for the purpose of taxation in the manner provided for in Section 9 of this article. All general laws pertaining to

county boards of equalization shall be applicable to county tax assessment appeals boards. The board of supervisors shall fix the compensation payable to members of tax assessment appeals boards, provide such clerical and other assistance as is necessary therefor and adopt such rules of notice and procedure for such boards as may be required to facilitate their work and to insure uniformity in the processing and decision of equalization petitions.

(b) The Legislature shall provide by law for:

(1) The number of tax assessment appeals boards, in excess of one, which may be created within any county and the number of members to serve on each such board.

(2) The qualifications of and manner of selection and appointment of persons to serve on such boards.

(3) The terms for which members shall serve, for their removal and for the procedure for the discontinuance of such boards in any county.

(c) This section shall not become applicable in any county until the Legislature has by legislation authorized the creation of a tax appeals board for that county.

13	PROPERTY TAX STATEMENT. Legislative Constitutional Amendment. Removes from Constitution requirement that Legislature shall require each taxpayer file annual property statement.	YES	
		NO	

(This amendment proposed by Assembly Constitutional Amendment No. 11, 1966 First Extraordinary Session, expressly repeals an existing section of the Constitution, therefore, **EXISTING PROVISIONS** proposed to be **REPEALED** are printed in **STRIKEOUT TYPE**.)

**PROPOSED AMENDMENT TO
ARTICLE XIII**

That the Constitution of the State be amended by repealing Section 8 of Article XIII thereof.

Sec. 8. The Legislature shall by law require each taxpayer in this State to make and deliver to the County Assessor, annually, a statement, under oath, setting forth specifically all the real and personal property owned by such taxpayer, or in his possession, or under his control, at twelve o'clock meridian, on the first Monday of March.

14	PERSONAL INCOME TAXES. Legislative Constitutional Amendment. Authorizes Legislature to provide for reporting and collecting California personal income taxes by reference to provisions of the laws of the United States and may prescribe exceptions and modifications thereto.	YES	
		NO	

(This amendment proposed by Assembly Constitutional Amendment No. 18, 1965 Regular Session, 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**

11. The Legislature may simplify the reporting and collection of California personal

income taxes, notwithstanding any other provision of this Constitution, by reference to any provision of the laws of the United States as the same may be or become effective at any time or from time to time, and may prescribe exceptions or modifications to any such provision.

As used in this section "any provision of the laws of the United States" includes a reference to the amount of any federal tax on in respect to or measured by personal income which is computed under any provision of federal law.