



STATE OF CALIFORNIA

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March 15, 1979

No. 79/52

TO COUNTY ASSESSORS:

SB 239, CRAVEN (CHAPTER 4, STATUTES OF 1979)

On February 27, 1979 the Governor signed SB 239, Craven (Chapter 4, Statutes of 1979). This bill permits the placement of non-homeowner possessory interests on the secured roll in all counties, irrespective of population.

The provisions of this bill will be of most interest to those counties which levied the 1977-78 secured roll tax rate on the 1978-79 unsecured roll. AB 2463, Suitt (Chapter 576, Statutes of 1978) allowed those counties to place such possessory interests on the secured roll for 1978-79 only. In counties of over 4 million in population this option has always been available.

The authority to place these properties on the secured roll rests with the local boards of supervisors.

If you have any additional questions concerning this legislation, please call John McCoy of the Property Tax Department at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk