



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

**NOTE: SECTION 428 WAS
AMENDED 1/1/1986
SEE LTA 85/126**

October 17, 1980

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 80/150

TO COUNTY ASSESSORS:

REVISIONS TO OPEN-SPACE STATUTES
REGARDING LABORER HOUSING

On July 27, 1980 the Governor approved Senate Bill 1747, Chapter 764, and on September 27, 1980 he approved Assembly Bill 2481, Chapter 1219. These acts amend Government Code Sections 51220, 51231, and 51238 and add Section 51282.3 relating to agricultural preserves and will be applicable for the 1981 lien date. These sections include use for agricultural laborer housing as a compatible use for properties restricted by a land conservation contract.

Agricultural laborer housing includes housing for temporary and/or permanent laborers and their families. Such-housing does not include the residence of any person with an ownership interest in the property in which case Revenue and Taxation Code Section 428 will still apply. Both existing and new structures can be utilized for agricultural laborer housing.

An example of agricultural laborer housing would be a house rented by a farm laborer as his permanent residence (no ownership interest in the house or land). The land used for that residence is included as part of the restricted land when the property is restricted by a land conservation contract.

If you have any questions regarding the above, please contact our Technical Services Section at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk