

**ASSEMBLY BILL**

**No. 1886**

---

---

**Introduced by Assembly Member DeVore**

February 7, 2008

---

---

An act to add Section 202.1 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1886, as introduced, DeVore. Property taxation: Department of Transportation real property.

Existing property tax law provides that all property in this state, not exempt under the laws of the United States or of this state, is subject to taxation. Existing property tax law exempts from property taxation property owned by the state.

This bill would specify, in statute, the requirement of ACA \_\_\_\_ that real property owned by the Department of Transportation not be exempt from taxation if a county assessor determines that the property has not been used for a transportation purpose for any of certain time periods following the effective date of that measure. This bill would define a "transportation purpose" for purposes of that requirement, and would provide that the State Board of Equalization shall have authority over all appeals of determinations described in that requirement.

This bill would become operative, as specified, only if ACA \_\_\_\_ of the 2007–08 Regular Session is approved by the voters.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 202.1 is added to the Revenue and  
2 Taxation Code, to read:

3 202.1. (a) As provided by paragraph (2) of subdivision (a) of  
4 Section 3 of Article XIII of the California Constitution, real  
5 property owned by the Department of Transportation, or any  
6 successor to that department, is not exempt from property taxation  
7 if the county assessor determines that the real property has not  
8 been used for a transportation purpose by the department or its  
9 successor for any of the following time periods:

10 (1) For a total of 30 years, whether or not consecutive, under the  
11 ownership of the department or its successor, as determined during  
12 the first two years following the effective date of the measure  
13 adding paragraph (2) to subdivision (a) of Section 3 of Article XIII  
14 of the California Constitution.

15 (2) For a total of 10 years, whether or not consecutive, under  
16 the ownership of the department or its successor, as determined  
17 during the third year following the effective date of the measure  
18 adding paragraph (2) to subdivision (a) of Section 3 of Article XIII  
19 of the California Constitution.

20 (3) For a total of five years, whether or not consecutive, under  
21 the ownership of the department or its successor, as determined  
22 during the fourth year following the effective date of the measure  
23 adding paragraph (2) to subdivision (a) of Section 3 of Article XIII  
24 of the California Constitution or during any year thereafter.

25 (b) (1) The State Board of Equalization shall have authority  
26 over all appeals of determinations made as described in this section.

27 (2) All appeals shall be made in the form and manner prescribed  
28 by the board.

29 (c) For purposes of paragraph (2) of subdivision (a) of Section  
30 3 of Article XIII of the California Constitution, “used for a  
31 transportation purpose” means real property used by the department  
32 or its successor for the purpose of the improvement, maintenance,  
33 construction, or expansion of transportation projects, including,  
34 but not limited to, streets, roads, highways, interstates, bridges,  
35 overpasses, and underpasses.

36 SEC. 2. This act shall become operative only if Assembly  
37 Constitutional Amendment \_\_\_\_ of the 2007–08 Regular Session  
38 is approved by the voters and, in that event, shall become operative

- 1 on January 1, 2009, or the effective date of that measure, whichever
- 2 is later.

O