

**Introduced by Senator Hollingsworth**  
(Principal coauthor: Assembly Member Maze)

January 29, 2007

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An act to amend Section 211 of the Revenue and Taxation Code, relating to freeze relief, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

SB 148, as introduced, Hollingsworth. Property taxation: exemption: fruit-bearing and nut-bearing trees: freeze relief.

The California Constitution exempts from property taxation fruit and nut trees until 4 years after the season in which they were planted in orchard form and grapevines until 3 years after the season in which they were planted in vineyard form. Existing statutory law implementing these exemptions specifies that any fruit-bearing or nut-bearing tree that was severely damaged during the exemption period by the December 1998 freeze so as to require pruning to the trunk or bud union to establish a new shoot as a replacement for the damaged tree or grapevine, is to be considered a new planting in orchard form.

This bill would modify this statutory provision to also apply to any fruit-bearing or nut-bearing tree that was similarly damaged during the January 2007 freeze.

Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.

State-mandated local program: yes.

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

1 SECTION 1. Section 211 of the Revenue and Taxation Code  
2 is amended to read:

3 211. (a) The exemption of fruit- and nut-bearing trees until  
4 four years after the season in which they were planted in orchard  
5 form and grapevines until three years after the season in which  
6 they were planted in vineyard form is as specified in subdivision  
7 (i) of Section 3 of Article XIII of the Constitution. For purposes  
8 of exemption pursuant to this subdivision, any fruit- or nut-bearing  
9 tree, or any grapevine, severely damaged during the exemption  
10 period by the December 1990 freeze so as to require pruning to  
11 the trunk or bud union to establish a new shoot as a replacement  
12 for the damaged tree or grapevine, shall be considered a new  
13 planting in orchard or vineyard form. For purposes of exemption  
14 pursuant to this subdivision, any fruit- or nut-bearing tree severely  
15 damaged during the exemption period by the December 1998  
16 freeze *or the January 2007 freeze* so as to require pruning to the  
17 trunk or bud union to establish a new shoot as a replacement for  
18 the damaged tree shall be considered a new planting in orchard  
19 form.

20 (b) The exemption of timber is as specified in subdivision (j)  
21 of Section 3 of Article XIII of the Constitution and Section 436.

22 SEC. 2. Notwithstanding Section 2229 of the Revenue and  
23 Taxation Code, no appropriation is made by this act and the state  
24 shall not reimburse any local agency for any property tax revenues  
25 lost by it pursuant to this act.

26 SEC. 3. This act provides for a tax levy within the meaning of  
27 Article IV of the Constitution and shall go into immediate effect.

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