

AMENDED IN ASSEMBLY JUNE 5, 2008  
AMENDED IN ASSEMBLY AUGUST 31, 2007  
AMENDED IN SENATE JUNE 4, 2007  
AMENDED IN SENATE MAY 22, 2007  
AMENDED IN SENATE APRIL 17, 2007  
AMENDED IN SENATE MARCH 28, 2007

**SENATE BILL**

**No. 153**

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Introduced by ~~Senators Migden and Runner~~ *Senator Migden*  
(Principal coauthor: ~~Assembly Member Leno~~)

January 29, 2007

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~~An act to add Sections 13969.7 and 13974.6 to the Government Code, and to amend Section 1464 of, and to add Sections 11166.6 and 11166.7 to, the Penal Code, relating to victim services, and making an appropriation therefor. An act to add Section 62.3 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 153, as amended, Migden. ~~Victim services. Property taxation: change in ownership: exclusion.~~

*The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975-76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred. Existing property tax law specifies those circumstances in which the*

*transfer of ownership interests results in a change in ownership of the real property, and provides that certain transfers do not result in a change of ownership.*

*This bill would provide that a transfer of a cotenancy interest, as defined, in real property from one cotenant to the other that takes effect upon the death of the transferor cotenant does not constitute a change of ownership, as provided.*

*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.*

~~Existing law, the Child Abuse and Neglect Reporting Act, requires specified persons to report suspected child abuse or neglect.~~

~~This bill would provide that a county may enter into grants for interview services with the Office of Emergency Services for the recovery of costs associated with the provision of child victim forensic evidentiary interviews conducted by child advocacy centers. The bill would authorize counties to establish child advocacy centers to coordinate the activities of the various agencies involved in the investigation and prosecution of alleged child abuse. The bill would require each county that establishes a child advocacy center to develop an interagency protocol agreement, as specified.~~

~~This bill would also establish the Victim Trauma Recovery Fund for the purpose of supporting victim recovery programs, and direct the Victim Compensation and Government Claims Board to use the fund to award grants for those purposes as specified.~~

~~Existing law creates the State Penalty Fund into which moneys collected by the courts for the imposition of fines, forfeitures, or penalties on criminal offenses are deposited. Once a month, certain percentages of money in that fund are transferred into other funds, including the Peace Officers' Training Fund, the Driver Training Penalty Assessment Fund, and the Victim-Witness Assistance Fund.~~

~~This bill would change the percentage of money that is deposited into each of the above-mentioned funds from the State Penalty Fund, and would create the Child Advocacy Center Fund, into which 3.22% of~~

~~state penalty funds in the State Penalty Fund would be deposited monthly. Money in the fund would be used to support county child advocacy centers. Additionally, 1.81% of the State Penalty Fund would be transferred monthly to the Victim Trauma Recovery Fund, 1.81% monthly would be transferred to the Department of Justice to be used to support the California Witness Protection Program, and 0.22% would be transferred to the Department of Justice to be used to help victims of crimes committed because of their sexual orientation or identification.~~

~~This bill would provide that the provisions of the bill will become operative only if the General Fund has achieved ongoing structural balance on or before July 1, 2015, as specified.~~

~~Existing provisions of the Penal Code continuously appropriate money into the Peace Officers' Training Fund.~~

~~Because this bill would increase the amount of money deposited in the fund, it would make an appropriation.~~

~~The provisions of the bill would become operative on July 1, 2008.~~

~~Vote:  $\frac{2}{3}$ -majority. Appropriation: yes-no. Fiscal committee: yes. State-mandated local program: no-yes.~~

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

1     SECTION 1. Section 62.3 is added to the Revenue and Taxation  
2     Code, to read:

3     62.3. (a) Notwithstanding any other provision in this chapter,  
4     a change in ownership shall not include a transfer of a cotenancy  
5     interest in real property from one cotenant to the other that takes  
6     effect upon the death of the transferor cotenant where all of the  
7     following conditions apply:

8     (1) The transfer is solely by and between either of the following:

9     (A) Two joint tenants who together own 100 percent of the real  
10     property in joint tenancy.

11     (B) Two individuals who together own 100 percent of the real  
12     property as tenants in common.

13     (2) As a result of the death of the transferor cotenant, the  
14     deceased cotenant's tenancy in common or joint tenancy interest  
15     in the real property is transferred to the surviving cotenant, which  
16     results in the surviving cotenant holding a 100 percent ownership  
17     interest in the real property immediately after the transfer, thereby  
18     terminating the cotenancy.

1 (3) *The real property constitutes the principal residence of both*  
2 *cotenants immediately preceding the transferor cotenant’s death.*

3 (b) *A transfer of cotenancy interest in real property from one*  
4 *cotenant to the other shall take effect upon the death of the*  
5 *transferor cotenant under any of the following circumstances:*

6 (1) *Pursuant to the transferor cotenant’s will or trust upon the*  
7 *death of the transferor cotenant.*

8 (2) *Through intestate succession from the transferor cotenant.*

9 (3) *By operation of law upon the death of the transferor*  
10 *cotenant.*

11 (c) *The exclusion provided by this section shall not apply to any*  
12 *transfer of real property interests for which a separate exclusion*  
13 *in this chapter applies.*

14 (d) *For purposes of this section, both of the following apply:*

15 (1) *“Cotenancy interest” means an interest in real property*  
16 *held only as tenants in common or joint tenants.*

17 (2) *“Principal residence” means a dwelling eligible for either*  
18 *the homeowners’ exemption or the disabled veterans’ residence*  
19 *exemption.*

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

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

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**All matter omitted in this version of the bill  
appears in the bill as amended in the  
Assembly, August 31, 2007 (JR11)**