

**ASSEMBLY BILL**

**No. 2614**

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**Introduced by Assembly Member Muratsuchi**

February 21, 2014

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An act to amend Section 439 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2614, as introduced, Muratsuchi. Historical properties: taxation. Existing property tax law provides that property is “enforceably restricted,” for purposes of determining assessed value, pursuant to a historical property contract executed under specified statutes.

This bill would make technical, nonsubstantive changes to this provision.

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

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

1 SECTION 1. Section 439 of the Revenue and Taxation Code  
2 is amended to read:  
3 439. For the purposes of this article and within the meaning of  
4 Section 8 of Article XIII of the *California* Constitution, property  
5 is “enforceably restricted” if it is subject to an historical property  
6 contract executed pursuant to Article 12 (commencing with Section  
7 50280) of Chapter 1 of Part 1 of Division 1 of Title 5 of the  
8 Government Code.

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