

AMENDED IN ASSEMBLY APRIL 28, 1997

CALIFORNIA LEGISLATURE—1997–98 REGULAR SESSION

ASSEMBLY BILL

No. 1246

Introduced by Assembly Member Olberg

February 28, 1997

An act to amend Section 105 of, ~~and to add Section 607.1 to,~~ the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1246, as amended, Olberg. Property taxation: separate assessment: mining property improvements.

Existing property tax law defines the term ~~“improvements”~~ *“improvements”* to include fixtures to land, ~~and requires that land and improvements be separately assessed, as provided.~~

This bill would specify that ~~the term~~ *“fixtures”* include, among other things, heap leach pads, tailings facilities, and settling ponds used for mineral processing on mining properties. ~~It would also specify, for purposes of the separate assessment of these fixtures, that these fixture are appraisal units separate from the land to which they are affixed.~~

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 105 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 105. *“Improvements”* includes:

1 (a) All buildings, structures, fixtures, and fences
2 erected on or affixed to the land. Fixtures as described in
3 this subdivision include, among other things, heap leach
4 pads, tailings facilities, and settling ponds used for
5 mineral processing on mining properties.

6 (b) All fruit, nut bearing, or ornamental trees and
7 vines, not of natural growth, and not exempt from
8 taxation, except date palms under eight years of age.

9 ~~SEC. 2. Section 607.1 is added to the Revenue and~~
10 ~~Taxation Code, to read:~~

11 ~~607.1. For purposes of separately assessing fixtures in~~
12 ~~the form of heap leach pads, tailings facilities, and settling~~
13 ~~ponds used for mineral processing on mining properties,~~
14 ~~these fixtures are appraisal units separate from the land~~
15 ~~to which they are affixed.~~

