

**ASSEMBLY BILL**

**No. 1790**

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**Introduced by Assembly Member Wiggins**

January 26, 2000

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An act to amend Section 53 of the Revenue and Taxation Code, relating to grapes, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1790, as introduced, Wiggins. Tax relief: vineyards: Pierce's Disease.

The California Constitution exempts grapevines from property taxation until 3 years after the season in which they were planted in vineyard form. Existing statutory provisions authorize a county board of supervisors to provide by ordinance that, thereafter, the property tax base year value of substantially equivalent grapevines that are planted to replace certain grapevines that were removed solely as a result of a phylloxera infestation or Pierce's Disease, shall be the property tax base year value of the removed grapevines factored to the lien date of the first taxable year of the replacement grapevines. In order to fall within this exemption, the replacement vines must be substantially equivalent to the vines that were replaced and must be planted on the same parcel.

This bill would delete the restrictions limiting the type and planting of the replacement vines.

The bill would also appropriate \$120,000 for each of 3 fiscal years, commencing in the 2000–01 fiscal year, to the

Department of Conservation for funding a riparian habitat outreach and education program. The department shall contract out the program and may designate a local oversight agency to supervise at the local level.

Vote: <sup>2</sup>/<sub>3</sub>. Appropriation: yes. Fiscal committee: yes. State-mandated local program: no.

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

1 SECTION 1. Section 53 of the Revenue and Taxation  
2 Code is amended to read:

3 53. (a) Except as provided in subdivision (b), the  
4 initial base year value for fruit and nut trees and  
5 grapevines subject to exemption pursuant to subdivision  
6 (i) of Section 3 of Article XIII of the California  
7 Constitution shall be the full cash value of those  
8 properties as of the lien date of their first taxable year.

9 (b) A county board of supervisors may, after  
10 consulting with affected local agencies within the  
11 county's boundaries, provide by ordinance that the initial  
12 base year value for replacement grapevines that are  
13 planted to replace grapevines less than 15 years of age  
14 that were removed solely as a result of phylloxera  
15 infestation or Pierce's Disease, as certified in writing by  
16 the county agricultural commissioner, shall be the base  
17 year value of the removed vines factored to the lien date  
18 of the first taxable year of the replacement vines. ~~The~~  
19 ~~assignment of base year replacement value is limited to~~  
20 ~~replacement grapevines that are substantially equivalent~~  
21 ~~to the vines that were replaced, and are planted on the~~  
22 ~~same parcel as the replaced vines. For purposes of this~~  
23 ~~subdivision, replacement vines are substantially~~  
24 ~~equivalent to the vines they replace if the replacement~~  
25 ~~vines are of a similar type and are planted at a similar~~  
26 ~~density.~~

27 SEC. 2. The sum of one hundred twenty thousand  
28 dollars (\$120,000) is hereby appropriated for each of  
29 three years, commencing in the 2000-01 fiscal year, from  
30 the General Fund to the Department of Conservation for  
31 the purpose of funding a riparian habitat outreach and



1 education program. The department may contract  
2 outside the department to provide the outreach and  
3 education under the program. The focus of the program  
4 shall be to assist farmers on the north coast of California  
5 with vineyard planting and conservation in riparian  
6 areas. The department may designate a local oversight  
7 agency to monitor the outreach and education program.  
8 In developing and conducting the program, the  
9 department shall work with all interested private  
10 landowners, educational institutions, interest groups,  
11 county agricultural commissioners, and affected local,  
12 state, and federal agencies.

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