

Amend Revenue and Taxation Code Section 74.5 of the Property Tax Law to update the citations to the building codes for purposes of the new construction exclusion for seismic safety. (Technical)

Source: Property and Special Taxes Department

Existing Law

Existing law provides a new construction exclusion for certain improvements made for seismic safety purposes. Qualifying construction includes the construction or reconstruction of seismic retrofitting components, as defined. The Legislature has defined seismic retrofitting components as seismic retrofitting improvements and improvements utilizing earthquake hazard mitigation technologies. Specifically, Section 74.5 defines "seismic retrofitting" as those items referenced in Appendix Chapters 5 and 6 of the Uniform Code for Building Conservation of the International Conference of Building Officials. "Improvements utilizing earthquake hazard mitigation technologies" means improvements that use technologies such as those referenced in Part 2 (commencing with Section 101) of Title 24 of the California Building Code and similar seismic provisions in the Uniform Building Code.

However, according to both the California Seismic Safety Commission and the California Building Standards Commission, California no longer uses the model building code entitled the *Uniform Code for Building Conservation* as a base document for the *California Code for Building Conservation*. There was a name change in this particular model building code to the *International Existing Building Code*, published by the International Code Council. The base document is now the *California Existing Building Code*. In addition, California is no longer using the *Uniform Building Code (UBC)* as a base document for the *California Building Code* as the *UBC* is no longer published but instead uses the *International Building Code*, also published by the International Code Council.

This Proposal

The Seismic Safety Commission and the California Building Standards Commission reviewed Section 74.5 and suggested that the statues be amended to reference the current standards used by industry. This proposal simply updates those references.

Section 74.5 of the Revenue and Taxation Code is amended to read:

74.5(b)(2) "Seismic retrofitting improvements" means retrofitting or reconstruction of an existing building or structure, to abate falling hazards from structural or nonstructural components of any building or structure including, but not limited to, parapets, appendages, cornices, hanging objects, and building cladding that pose serious danger. "Seismic retrofitting improvements" also means either structural strengthening or providing the means necessary to resist seismic force levels that would otherwise be experienced by an existing building or structure during an earthquake, so as to significantly reduce hazards to life and safety while also providing for the substantially safe ingress and egress of building occupants during and immediately after an earthquake. "Seismic retrofitting improvements" does not include alterations, such as new plumbing, electrical, or

other added finishing materials, made in addition to seismic-related work performed on an existing structure. "Seismic retrofitting" includes, but is not limited to, those items referenced in Appendix ~~Chapters 5 and 6 A~~ of the ~~Uniform Code for Building Conservation of the International Conference of Building Officials~~ International Existing Building Code of the International Code Council.

(3) "Improvements utilizing earthquake hazard mitigation technologies" means improvements to existing buildings identified by a local government as being hazardous to life in the event of an earthquake. These improvements shall involve strategies for earthquake protection of structures. These improvements shall use technologies such as those referenced in Part 2 (~~commencing with Section 101~~) of Title 24 of the California Building Code and similar seismic provisions in the ~~Uniform~~ International Building Code.