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No. 92/09

January 29, 1992

TO COUNTY ASSESSORS:

EXTENDED EXEMPTION PERIOD FOR SOME TREES AND VINES  
DAMAGED BY THE DECEMBER 1990 FREEZE

Chapter 1034 of the Statutes of 1991 (Assembly Bill 1771) amends Section 211 of the Revenue and Taxation Code to provide for the establishment of a new exemption period for fruit- or nut-bearing trees or grapevines that were in the exemption period and were damaged by the December 1990 freeze. This is an urgency statute, signed by the Governor October 14, 1991, and takes effect immediately.

Section 211(a) of the Revenue and Taxation Code now provides in part that:

" . . . For purposes of exemption pursuant to this subdivision, any fruit- or nut-bearing tree, or any grapevine, severely damaged during the exemption period by the December 1990 freeze so as to require pruning to the trunk or bud union to establish a new shoot as a replacement for the damaged tree or grapevine, shall be considered a new planting in orchard or vineyard form." (Emphasis added.)

Essentially, this means that fruit- or nut-bearing trees or grapevines that were damaged, as described above, by the December 1990 freeze while they were still exempt will begin a new exemption period as of March 1, 1991. The trees starting a new exemption period as of March 1, 1991 will become taxable on March 1, 1995. The vines starting a new period as of that date will become taxable on March 1, 1994. If any value was enrolled for trees and/or vines that would have become taxable on March 1, 1991 but the trees and/or vines were damaged as described by the December 1990 freeze, a roll correction is required.

If you have any questions regarding the implementation of this legislation, please contact our Real Property Technical Services Section at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk