



Mr.

August 10, 1981

Mr.

Chemical Reclamation of Alkaline Soil

As requested I have reviewed the question raised by \_\_\_\_\_ in his letter of June 5 as to whether the reclamation of alkaline soil would be considered new construction.

It is my understanding that the process of reclaiming alkaline soil and making it suitable for agricultural planting takes from three to five years and the various chemicals applied are gypsum, sulphur, along with good water, drainage, and cultivation practices. After this period of processing is completed, the land is usable for various agricultural purposes. It is our opinion that this is an alteration of land that converted the property to a different use and is, therefore, new construction under Section 70(a)(2) of the Revenue and Taxation Code. Since this reclamation would normally span several lien dates, it should be treated as construction in progress until the end of the reclamation period.

GLR:jlh  
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