

ASSEMBLY BILL

No. 796

Introduced by Assembly Member Lowenthal

February 18, 2025

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

LEGISLATIVE COUNSEL’S DIGEST

AB 796, as introduced, Lowenthal. Property tax: improvements.

Existing property tax law defines improvements for the purposes of property taxation.

This bill makes nonsubstantive changes to that provision.

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 Code,
2 as amended by Section 3 of Chapter 58 of the Statutes of 2020, is
3 amended to read:

4 105. (a) “Improvements” includes both of the following:

5 (1) ~~All buildings, structures, fixtures, and fences~~ *Any building,*
6 *structure, fixture, or fence* erected on or affixed to the land.

7 (2) ~~All~~ *A* fruit, nut-bearing, or ornamental ~~trees~~ *tree* and ~~vines,~~
8 *vine*, not of natural growth, and not exempt from taxation, except
9 ~~a date palm~~ *palm* under eight years of age.

- 1 (b) This section shall be in effect until the date Chapter 4.5
- 2 (commencing with Section 83) of Part 0.5 goes into effect pursuant
- 3 to subdivision (a) of Section 88, and as of that date is repealed.