

County Assessors Split On Home Furnishings Tax

By CHARLES E. CHAPEL
Assemblyman, 46th District

At two sessions of the California State Legislature I introduced a bill eliminating the assessment and taxation of household furniture and personal effects in private residences. Each time I introduced the bill, there was unorganized statewide support from the general public.

However, most of the county tax assessors in California opposed the bill, appeared in person at the committee hearings, and urged members of the Assembly and State Senators to vote against it, with the result that the bill was not enacted into law.

SOME OF THE county assessors said that their counties made a profit from a tax on household furnishings and personal effects in private residences, others said that they were not certain whether or not the tax costs more to col-

lect than it is worth, and a few supported the bill.

Philip E. Watson, County Assessor, Los Angeles County, supported the bill and continues to recommend its passage but I do not believe we can get it enacted before the 1965 General Session. Since 1964 is a budget year, the bill cannot be introduced without the written approval of the Governor. I do not know the personal thinking of Governor Brown on this subject, but I do know that the people all over California must express themselves in letters to the Governor on this subject or he will not place it on the agenda in 1964.

LOS ANGELES County Assessor Philip E. Watson testified on behalf of the bill before the Assembly Interim Committee on Revenue and Taxation, of which I am a member, on Nov. 15, 1963, and made the following statement: "I advocate the elimination

of the assessment and taxation of household furnishings and personal effects in private residences. I have discussed this many times and will briefly repeat my reasons. This tax is in the nature of a nuisance. It does not yield enough revenue to justify its continuance. It is impossible under any kind of system so far devised to equitably appraise household furnishings and personal effects which may represent a great investment on the part of the individual property owner but which may have very little or no market value due to the personal nature of such items.

"Almost ten per cent of our budget in the Assessor's Office of Los Angeles County is devoted, even under our improved system, to household furniture assessments and less than one per cent of the total revenue from ad valorem property taxation is derived therefrom."

WATSON THEN explained

that he presently assesses such property by taking a percentage of the assessed valuation of the real property. A few other county assessors use the same method, the details of which are beyond the scope of this discussion. The remainder of the statement by Mr. Watson follows:

"The only argument which has heretofore been presented against eliminating assessment and taxation of household furnishings in private residences is the age-old trite and hackneyed argument that we must prevent erosion of the tax base. I believe we must now ask 'Why?' Here is one exemption which would apply to the public in general and is vastly different from the special interest exemptions which are presented to the Legislature each year.

"EVERY homeowner would benefit. It may be argued that the tax would be transferred to owners of real estate. But, isn't the same person, the home-

owner, the same taxpayer in either instance? The answer logically is 'yes!' So there would be no shifting of taxes. The elimination of the category of household furnishings would remove an assessment onerous both to the taxpayer and the assessor."

It has been my belief for many years that in Los Angeles County the collection of the tax on household furnishings and personal effects in private residences not only costs more than the revenue received, but results in an actual loss which is made up by raising other taxes. Watson appears to have reached the same conclusion.

My interest in this subject started almost 14 years ago when I was first elected to the Legislature and began to receive mail from people who complained that the Los Angeles County Tax Assessor then in office depended upon part-time employees who were honest but not trained to assess

personal property accurately. This resulted in many peculiar and unfair assessments. Some people were assessed too much and others too little, but regardless of how they were assessed (they were convinced that the assessment was neither accurate nor fair.

Law Will Limit Residents Living in Business Zones

An ordinance prohibiting both business and residential uses in buildings in commercial zones has been approved by the City Council on its first reading.

The ordinance requires conditional use permits for persons wishing to operate a business in a building which is predominately residential.

Drafted after several attempts, the ordinance allows business already established in apartment buildings or homes to remain for a period of 10 years from the effective date of the new ordinance.

CITY COUNCILMEN asked for the ordinance when they became alarmed at the number of apartments now being used for both residential and commercial purposes. The commercial zones do permit both apartments and other businesses.

Councilman Nicholas Drake, who had asked to have single-family homes exempted from the ordinance, voted yes with the comment, "It has to come back for a second reading."

The ordinance applies to commercial zones C-1 and C-2, and will become effective about Feb. 20 if adopted on its second reading.

wood Avenue at El Segundo Boulevard, across from the Hawthorne High campus.

48-Unit 'Crown Prince' Now Under Construction

Construction of the 48-unit "Crown Prince" apartment building in Hawthorne is proceeding according to schedule, reports Victor Zaccagnin, president of CalProp Investments, Inc., owners of the project.

The "Crown Prince" is a contemporary apartment building patterned after the 86-unit "Americana" recently completed in Torrance. The Torrance units were presented a design award by the Chamber of Commerce.

Featuring singles and one-bedroom units, the apartments are completely furnished. Utilities are included in the monthly rental. Other features include a heated swimming pool, a central hi-fi system, and a recreation room. All baths feature marble topped pullmans, and kitchens and baths have ceramic tile working surfaces.

The project, being built at a cost of \$400,000, is expected to be ready for occupancy about April 1. It is located on Ingle-

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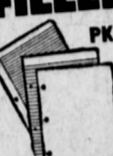
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