

★ ARGUMENT IN FAVOR OF PROPOSITION 13 ★

Proposition 13 makes a necessary change to our state's constitution in order to eliminate a dangerous and unfair disincentive for property owners to upgrade certain types of buildings in order to improve earthquake safety. This proposition promotes equity and fairness among taxpayers by eliminating the unequal treatment of different types of property which undergo seismic safety improvements.

Currently, there exists an inequity in the State Constitution regarding the assessment of buildings which have undergone repairs to make them safer during earthquakes. Some properties, which have repairs made to increase the building's safety in the case of an earthquake, are subject to reassessment and higher taxes while others are not. As a result, property owners who install seismic safety technologies are taxed differently depending on the type of building they improve.

Only property owners with reinforced masonry structures receive an unlimited exclusion from reassessment. Those owners of un-reinforced masonry structures receive only a 15-year exclusion from reassessment. This exclusion creates a wrongful and dangerous disincentive for safety retrofits. What is especially concerning is that older un-reinforced masonry buildings are in the greatest need of retrofitting if they are to survive earthquakes or other natural disasters that frequently occur in California—particularly in the San Francisco Bay Area and Los Angeles County. Seismic retrofits should be made to ALL unsafe buildings, including un-reinforced masonry structures.

The proposition that you are voting on corrects this unfair policy by providing equal treatment for all property owners

who incorporate seismic safety improvements regardless of the type of building. It assures that any property having undergone a seismic safety retrofit will be exempt from property tax reassessment for that improvement. This measure is narrowly written and does not change the taxpayer protections afforded by the original Proposition 13 enacted in 1978.

This proposition also eliminates a substantial workload for the State Board of Equalization and County Assessors. They will no longer be required to reassess the property to determine which seismic retrofits are covered and which are not covered under the old law. This decreases the workload and will save taxpayer dollars. Any loss in local property taxes from correcting this inequity in seismic safety retrofitting is minimal, which is why no organized opposition to this proposition exists.

The language for this proposition passed the Legislature unanimously. For seismic safety for all Californians—North, South, East and West—please vote Yes on Proposition 13.

**ROY ASHBURN**

California State Senator

**TOM J. BORDONARO, JR.**

San Luis Obispo County Assessor

**BARBARA ALBY**

Chief-Deputy Board Member

Board of Equalization District 2

★ ARGUMENT AGAINST PROPOSITION 13 ★

No argument against  
Proposition 13 was submitted.