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GOVERNMENT CODE - GOV

TITLE 1. GENERAL [100 - 7931.000] (Title 1 enacted by Stats. 1943, Ch. 134.)

DIVISION 7. MISCELLANEOUS [6000 - 7599.200] (Division 7 enacted by Stats. 1943, Ch. 134.)

CHAPTER 17.7. Open-Space Land Dedication [7301 - 7309] (Heading of Chapter 17.7 renumbered from Chapter 17.5 (as added by Stats. 1978, Ch. 1144) by Stats. 1979, Ch. 373.)

7301. For purposes of this chapter:

(a) "Land" means any right or interest, including development rights, in real property which is essentially unimproved and devoted to an open-space use as defined in Section 65560 or real property which is of significant historic or cultural value.

(b) "Person" means a transferee of property subject to tax under the Inheritance Tax Law (Part 8 (commencing with Section 13301) of Division 2 of the Revenue and Taxation Code), which includes open-space land, where the total property transferred to such transferee does not include sufficient money or other liquid assets to pay the state inheritance tax on the transfer.

(c) "Secretary" means the Secretary of the Resources Agency.

(Added by Stats. 1978, Ch. 1144.)

7302. Any person may offer land included within a transfer described in Section 7301 to the state for preservation as open-space land.

(Added by Stats. 1978, Ch. 1144.)

7303. The inheritance tax referee shall certify the appraised value of the land and the amount of taxes due and payable by the transferee. Such certification shall accompany any offer of land to the state.

(Added by Stats. 1978, Ch. 1144.)

7304. The secretary shall establish criteria to evaluate the significance of the land offered and the feasibility of the state accepting any right or interest in such land. Land offered to the state pursuant to this chapter shall be accepted or rejected by the secretary within 120 days of the receipt of the offer.

(Added by Stats. 1978, Ch. 1144.)

7305. Upon receipt of the offer, the secretary shall notify the county in which the land being offered is located of the state's consideration. The secretary shall consult with the Wildlife Conservation Board and the Department of Parks and Recreation to evaluate any offer. Pursuant to Section 11005, the secretary shall accept an offer of land only upon approval of the Director of Finance.

(Added by Stats. 1978, Ch. 1144.)

7306. Upon acceptance of an offer of land pursuant to this chapter, the secretary shall forward appropriate certification of such acceptance to the Controller.

(Amended by Stats. 1982, Ch. 220, Sec. 3.)

7307. Land accepted by the state pursuant to this chapter shall be maintained and preserved in perpetuity as open-space land, except as provided in Section 7308.

(Added by Stats. 1978, Ch. 1144.)

7308. Unless otherwise provided in the terms of acceptance or prohibited by encumbrances on the land, real property conveyed to the state under this chapter may be conveyed, transferred, exchanged, or granted only if the secretary finds that the state has received in exchange land of comparable significance or a combination of money and land of comparable significance, at least equal to the fair market value of the land conveyed, transferred, exchanged, or granted.

The findings of the secretary as to land of comparable significance or of money and land of comparable significance, and of fair market value, shall be conclusively presumed in favor of any person to whom the land is conveyed, transferred, exchanged, or granted.

(Amended by Stats. 1979, Ch. 195.)

7309. Notwithstanding Section 14103 of the Revenue and Taxation Code, inheritance tax imposed on land offered to the state pursuant to this chapter shall not be delinquent until 160 days after receipt of an offer by the secretary.

(Added by Stats. 1978, Ch. 1144.)