

ASSEMBLY BILL

No. 645

Introduced by Assembly Member Horton

February 22, 2001

An act to amend Section 1603 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 645, as introduced, Horton. Property taxation: reduction in assessment.

Existing property tax law generally requires, with respect to each assessment year, that an application for reduction in an assessment be filed within the period from July 2 to September 15, inclusive.

This bill would provide, for certain assessees not receiving notice of their assessed value prior to September 1, that the application for reduction may be filed no later than November 30.

By requiring county boards of equalization to provide a higher level of service, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.



Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 1603 of the Revenue and Taxation Code
2 is amended to read:

3 1603. (a) A reduction in an assessment on the local roll shall
4 not be made unless the party affected or his or her agent makes and
5 files with the county board a verified, written application showing
6 the facts claimed to require the reduction and the applicant's
7 opinion of the full value of the property. The form for the
8 application shall be prescribed by the State Board of Equalization.

9 (b) (1) The application shall be filed within the time period
10 from July 2 to September 15, inclusive. An application that is
11 mailed and postmarked September 15 or earlier within that period
12 shall be deemed to have been filed within the time period
13 beginning July 2 and continuing through and including September
14 15.

15 (2) ~~If September 15 falls on Saturday, Sunday, or a legal
16 holiday, an application that is mailed and postmarked on the next
17 business day shall be deemed to have been filed within “the time
18 period beginning July 2 and continuing through and including
19 September 15.” If on the dates specified in this paragraph, the
20 county’s offices are closed for business prior to 5 p.m. or for that
21 entire day, that day shall be considered a legal holiday for purposes
22 of this section.~~

23 (3) *If Notwithstanding paragraph (1), if the taxpayer does not*
24 receive the notice of assessment described in Section 619 at least
25 15 calendar days prior to the deadline to file the application
described in this subdivision, the party affected, or his or her agent,
27 may file an application within 60 days of receipt of the notice of
assessment or within 60 days of the mailing of the tax bill,
29 whichever is earlier, along with an affidavit declaring under
30 penalty of perjury that the notice was not timely received.

31 (3) *Notwithstanding paragraph (1), the last day of the filing
32 period shall be extended to November 30 in the case of an assessee
33 with respect to real property on the local secured roll, if both of the
34 following are true:*

1 (A) A notice is not required to be provided to that assessee with
2 respect to that real property under Section 619.

3 (B) The county assessor does not provide, by September 1,
4 notice to that assessee of the assessed value of the assessee's real
5 property as it shall appear, or does appear, on the completed local
6 secured roll.

7 (4) If a final filing date specified in this subdivision falls on
8 Saturday, Sunday, or a legal holiday, an application that is mailed
9 and postmarked on the next business day shall be deemed to have
10 been filed within the requisite time period specified in this
11 subdivision. If on any final filing date specified in this subdivision,
12 the county's offices are closed for business prior to 5 p.m. or for
13 that entire day, that day shall be considered a legal holiday for
14 purposes of this section.

15 (c) ~~However,~~ The application may be filed within 12
16 months following the month in which the assessee is notified of the
17 assessment, if the party affected or his or her agent and the assessor
18 stipulate that there is an error in the assessment as the result of the
19 exercise of the assessor's judgment in determining the full cash
20 value of the property and a written stipulation as to the full cash
21 value and assessed value is filed in accordance with Section 1607.

22 (d) Upon the recommendation of the assessor and the clerk of
23 the county board of equalization, the board of supervisors may
24 adopt a resolution providing that an application may be filed
25 within 60 days of the mailing of the notice of the assessor's
26 response to a request for reassessment pursuant to paragraph (2)
27 of subdivision (a) of Section 51, if all of the following conditions
28 are met:

29 (1) The request for reassessment was submitted in writing to
30 the assessor in the form prescribed by the State Board of
31 Equalization and includes all information that is prescribed by the
32 State Board of Equalization.

33 (2) The request for reassessment was made on or before the
34 immediately preceding March 15.

35 (3) The assessor's response to the request for reassessment was
36 mailed on or after September 1 of the calendar year in which the
37 request for reassessment was made.

38 (4) The assessor did not reduce the assessment in question in
39 the full amount as requested.

1 (5) The application for changed assessment is filed on or before
2 December 31 of the year in which the request for reassessment was
3 filed.

4 (6) The application for reduction in assessment is accompanied
5 by a copy of the assessor's response to the request for
6 reassessment.

7 (e) In the form provided for making application pursuant to this
8 section, there shall be a notice that written findings of facts of the
9 local equalization hearing will be available upon written request
10 at the requester's expense and, if not so requested, the right to those
11 written findings is waived. The form shall provide appropriate
12 space for the applicant to request written findings of facts as
13 provided by Section 1611.5.

14 (f) The form provided for making an application pursuant to
15 this section shall contain the following language in the signature
16 block:

17 I certify (or declare) under penalty of perjury under the laws of
18 the State of California that the foregoing and all information
19 hereon, including any accompanying statements or documents, is
20 true, correct, and complete to the best of my knowledge and belief
21 and that I am (1) the owner of the property or the person affected
22 (i.e., a person having a direct economic interest in the payment of
23 the taxes on that property -- "The Applicant," (2) an agent
24 authorized by the applicant under Item 2 of this application, or (3)
25 an attorney licensed to practice law in the State of California, State
26 Bar No. ____, who has been retained by the applicant and has been
27 authorized by that person to file this application.

28 SEC. 2. Notwithstanding Section 17610 of the Government
29 Code, if the Commission on State Mandates determines that this
30 act contains costs mandated by the state, reimbursement to local
31 agencies and school districts for those costs shall be made pursuant
32 to Part 7 (commencing with Section 17500) of Division 4 of Title
33 2 of the Government Code. If the statewide cost of the claim for
34 reimbursement does not exceed one million dollars (\$1,000,000),
35 reimbursement shall be made from the State Mandates Claims
36 Fund.