

**ASSEMBLY BILL**

**No. 934**

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**Introduced by Assembly Member Hertzberg**

February 23, 2001

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An act to amend Section 5170 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 934, as introduced, Hertzberg. Property taxes: refund proceedings: local assessments.

Existing property tax law provides, with respect to suits for refund of state-assessed taxes, that the trial court is not restricted to the administrative record, but may consider all relevant admissible evidence.

This bill would extend these provisions to property tax refund proceedings involving locally assessed property.

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 5170 of the Revenue and Taxation Code  
2 is amended to read:  
3 5170. In ~~suits~~ *a suit* for the refund of state-assessed *or locally*  
4 *assessed* property taxes, the trial court ~~shall~~ *may* not be restricted  
5 to the administrative record, but shall consider all evidence  
6 relating to the valuation of the property admissible under the rules

1 of evidence. The court shall base its decision upon the  
2 preponderance of the evidence before it.

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