

AMENDED IN SENATE JUNE 28, 2002

AMENDED IN SENATE JUNE 24, 2002

AMENDED IN SENATE JUNE 11, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

ASSEMBLY BILL

No. 2065

Introduced by Assembly Member Nakano

February 19, 2002

An act to amend Section 602 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2065, as amended, Nakano. Property tax: assessment roll.

Existing law requires the county assessor to prepare an assessment roll, which is required to list the names and addresses of assesseees and all property within the county that it is the assessor's duty to assess.

This bill would impose a state-mandated local program by requiring an assessor, upon request of an assessee, to make available other information not required on the assessment roll, as specified. The bill would authorize the assessor to impose a fee for providing this information.

The bill would also specify that it would apply commencing with the 2004 assessment roll.

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.

This bill would provide that no reimbursement is required by this act for a specified reason.

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 602 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 602. (a) This local roll shall show:
- 4 (1) The name and address, if known, of the assessee. The
- 5 assessor shall not be required to maintain electronic mail
- 6 addresses.
- 7 (2) Land, by legal description.
- 8 (3) A description of possessory interests sufficient to identify
- 9 them.
- 10 (4) Personal property. A failure to enumerate personal property
- 11 in detail does not invalidate the assessment.
- 12 (5) The assessed value of real estate, except improvements.
- 13 (6) The assessed value of improvements on the real estate.
- 14 (7) The assessed value of improvements assessed to any person
- 15 other than the owner of the land.
- 16 (8) The assessed value of possessory interests.
- 17 (9) The assessed value of personal property, other than
- 18 intangibles.
- 19 (10) The revenue district in which each piece of property
- 20 assessed is situated.
- 21 (11) The total taxable value of all property assessed, exclusive
- 22 of intangibles.
- 23 (12) Any other things required by the board.
- 24 (13) The amendments to this section adding this subdivision
- 25 shall apply commencing with the 2004 assessment roll.
- 26 (b) An assessee may request in writing that *property address*
- 27 information, maintained by the assessor but not specified in
- 28 subdivision (a), be made available for internal purposes. This
- 29 information is not subject to public disclosure. Nothing in this
- 30 subdivision may be construed to limit disclosure of information
- 31 under Section 408, nor to require modification on any local roll
- 32 created prior to the date of any request by an assessee. The assessor
- 33 may impose a fee on an assessee filing a written request to cover



1 the actual costs of performing his or her duties under this
2 subdivision.

3 SEC. 2. No reimbursement is required by this act pursuant to
4 Section 6 of Article XIII B of the California Constitution because
5 a local agency or school district has the authority to levy service
6 charges, fees, or assessments sufficient to pay for the program or
7 level of service mandated by this act, within the meaning of
8 Section 17556 of the Government Code.

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