

ASSEMBLY BILL

No. 711

Introduced by Assembly Member Lara

February 17, 2011

An act to amend Section 167 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 711, as introduced, Lara. Property taxation: administration: rebuttable presumption: owner-occupied.

Existing property law provides for a rebuttable presumption regarding the burden of proof in favor of a taxpayer or assessee who has supplied the required information to the assessor in an administrative hearing, involving the imposition of a tax on, or the assessment of, an owner-occupied single-family dwelling, or the appeal of an escape assessment.

This bill would provide that an owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and that qualifies for a homeowners' property tax exemption.

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 167 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 167. (a) Notwithstanding any other provision of law to the
- 4 contrary, and except as provided in subdivision (b), there shall be
- 5 a rebuttable presumption affecting the burden of proof in favor of

1 the taxpayer or assessee who has supplied all information as
2 required by law to the assessor in any administrative hearing
3 involving the imposition of a tax on an owner-occupied
4 single-family dwelling, the assessment of an owner-occupied
5 single-family dwelling pursuant to this division, or the appeal of
6 an escape assessment.

7 (b) Notwithstanding subdivision (a), the rebuttable presumption
8 described in that subdivision shall not apply in the case of an
9 administrative hearing with respect to the appeal of an escape
10 assessment resulting from a taxpayer's failure either to file with
11 the assessor a change in ownership statement or a business property
12 statement, or to obtain a permit for new construction.

13 (c) *For the purposes of this section, an owner-occupied*
14 *single-family dwelling means a single-family dwelling that satisfies*
15 *both of the following:*

16 (1) *The dwelling is the owner's principal place of residence.*

17 (2) *The dwelling qualifies for a homeowners' property tax*
18 *exemption.*