

ASSEMBLY BILL

No. 1271

Introduced by Assembly Member Donnelly

February 18, 2011

An act to amend Section 75.21 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1271, as introduced, Donnelly. Property tax: exemption.

Existing property tax law specifies that exemptions shall be applied to the amount of the supplemental assessment provided, among other things, that claims for exemption are filed.

This bill would make technical, nonsubstantive changes to that provision.

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 75.21 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 75.21. (a) Exemptions shall be applied to the amount of the
- 4 supplemental assessment, provided that the property is not
- 5 receiving any other exemption on either the current roll or the roll
- 6 being prepared except as provided for in subdivision (b), that the
- 7 assessee is eligible for the exemption, and that, in those instances
- 8 in which the provisions of this division require the filing of a claim
- 9 for the exemption, the assessee makes a claim for the exemption.

1 (b) If the property received an exemption on the current roll or
 2 the roll being prepared and the assessee on the supplemental roll
 3 is eligible for an exemption and, in those instances in which the
 4 provisions of this division require the filing of a claim for the
 5 exemption, the assessee makes a claim for an exemption of a
 6 greater amount, then the difference in the amount between the two
 7 exemptions shall be applied to the supplemental assessment.

8 (c) In those instances in which the provisions of this division
 9 require the filing of a claim for the exemption, except as provided
 10 in subdivision (d), (e), or (f), any person claiming to be eligible
 11 for an exemption to be applied against the amount of the
 12 supplemental assessment shall file a claim or an amendment to a
 13 current claim, in that form as prescribed by the board, on or before
 14 the 30th day following the date of notice of the supplemental
 15 assessment, in order to receive a 100-percent exemption.

16 (1) With respect to property as to which the college, cemetery,
 17 church, religious, exhibition, veterans' organization, free public
 18 libraries, free museums, or welfare exemption was available, but
 19 for which a timely application for exemption was not filed, the
 20 following amounts shall be canceled or refunded:

21 (A) Ninety percent of ~~any~~ a tax or penalty or interest thereon,
 22 or ~~any~~ an amount of tax or penalty or interest thereon exceeding
 23 two hundred fifty dollars (\$250) in total amount, whichever is
 24 greater, for each supplemental assessment, provided that an
 25 appropriate application for exemption is filed on or before the date
 26 on which the first installment of taxes on the supplemental tax bill
 27 becomes delinquent, as provided by Section 75.52.

28 (B) Eighty-five percent of ~~any~~ a tax or penalty or interest
 29 thereon, or ~~any~~ an amount of tax or penalty or interest thereon
 30 exceeding two hundred fifty dollars (\$250) in total amount,
 31 whichever is greater, for each supplemental assessment, if an
 32 appropriate application for exemption is thereafter filed.

33 (2) With respect to property as to which the welfare exemption
 34 or veterans' organization exemption was available, all provisions
 35 of Section 254.5, other than the specified dates for the filing of
 36 affidavits and other acts, are applicable to this section.

37 (3) With respect to property as to which the veterans' or
 38 homeowners' exemption was available, but for which a timely
 39 application for exemption was not filed, that portion of tax
 40 attributable to 80 percent of the amount of exemption available

1 shall be canceled or refunded, provided that an appropriate
2 application for exemption is filed on or before the date on which
3 the first installment of taxes on the supplemental tax bill becomes
4 delinquent, as provided by Section 75.52.

5 (4) With respect to property as to which the disabled veterans'
6 exemption was available, but for which a timely application for
7 exemption was not filed, that portion of tax attributable to 90
8 percent of the amount of exemption available shall be canceled or
9 refunded, provided that an appropriate application for exemption
10 is filed on or before the date on which the first installment of taxes
11 on the supplemental tax bill becomes delinquent, as provided by
12 Section 75.52. If an appropriate application for exemption is
13 thereafter filed, 85 percent of the amount of the exemption available
14 shall be canceled or refunded.

15 (5) With respect to property as to which any other exemption
16 was available, but for which a timely application for exemption
17 was not filed, the following amounts shall be canceled or refunded:

18 (A) Ninety percent of ~~any~~ a tax or penalty or interest thereon,
19 provided that an appropriate application for exemption is filed on
20 or before the date on which the first installment of taxes on the
21 supplemental tax bill becomes delinquent, as provided by Section
22 75.52.

23 (B) Eighty-five percent of ~~any~~ a tax or penalty or interest
24 thereon, or ~~any~~ an amount of tax or penalty or interest thereon
25 exceeding two hundred fifty dollars (\$250) in total amount,
26 whichever is greater, for each supplemental assessment, if an
27 appropriate application for exemption is thereafter filed.

28 Other provisions of this division pertaining to the late filing of
29 claims for exemption do not apply to assessments made pursuant
30 to this chapter.

31 (d) For purposes of this section, ~~any~~ a claim for the
32 homeowners' exemption, veterans' exemption, or disabled
33 veterans' exemption previously filed by the owner of a dwelling,
34 granted and in effect, constitutes the claim or claims for that
35 exemption required in this section. In the event that a claim for
36 the homeowners' exemption, veterans' exemption, or disabled
37 veterans' exemption is not in effect, a claim for any of those
38 exemptions for a single supplemental assessment for a change in
39 ownership or new construction occurring on or after June 1, up to
40 and including December 31, shall apply to that assessment; a claim

1 for any of those exemptions for the two supplemental assessments
2 for a change in ownership or new construction occurring on or
3 after January 1, up to and including May 31, one for the current
4 fiscal year and one for the following fiscal year, shall apply to
5 those assessments. In either case, if granted, the claim shall remain
6 in effect until title to the property changes, the owner does not
7 occupy the home as his or her principal place of residence on the
8 lien date, or the property is otherwise ineligible pursuant to Section
9 205, 205.5, or 218.

10 (e) Notwithstanding subdivision (c), an additional exemption
11 claim may not be required to be filed until the next succeeding
12 lien date in the case in which a supplemental assessment results
13 from the completion of new construction on property that has
14 previously been granted exemption on either the current roll or the
15 roll being prepared.

16 (f) (1) Notwithstanding subdivision (c), an additional exemption
17 claim is not required to be filed in the instance where a
18 supplemental assessment results from a change in ownership of
19 property where the purchaser of the property owns and uses or
20 uses, as the case may be, other property that has been granted the
21 college, cemetery, church, religious, exhibition, veterans'
22 organization, free public libraries, free museums, or welfare
23 exemption on either the current roll or the roll being prepared and
24 the property purchased is put to the same use.

25 (2) In all other instances where a supplemental assessment
26 results from a change in ownership of property, an application for
27 exemption shall be filed pursuant to the provisions of subdivision
28 (c).