

**ASSEMBLY BILL**

**No. 1957**

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**Introduced by Assembly Member Gordon**

February 23, 2012

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An act to amend Sections 2610 and 3702 of, and to add Section 3354 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1957, as introduced, Gordon. Tax collector: publication of notice.

Existing law requires a tax collector to publish notice of due and delinquency dates, penalties, and payment options, on or before the day when taxes are payable to the tax collector. Existing law also requires a tax collector to publish notice of an impending default, power and intent of collector, an affidavit of collector, a delinquent list, and an intended sale. Existing law requires the notices to be published in a newspaper, as specified.

This bill would allow the board of supervisors to pass a resolution allowing the tax collector to post notices on the tax collector's regularly maintained Internet Web site, provided that the tax collector also publishes in a newspaper, as specified, a shortened publication stating the tax collector's general Internet Web site, the specific Internet address at which the notice may be viewed, and the location of public access computer terminals that may be used to view the notice.

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 2610 of the Revenue and Taxation Code  
2 is amended to read:

3 2610. (a) The notice shall be published once a week for two  
4 weeks in a newspaper, if there is one published in the county, or,  
5 if none, by posting it in three public places in each township.

6 (b) *Upon resolution by the board of supervisors, the notice may*  
7 *instead be posted to the tax collector’s regularly maintained*  
8 *Internet Web site. If posted on the Internet Web site, the tax*  
9 *collector shall publish in a newspaper, as required by subdivision*  
10 *(a), a shortened publication stating that the notice is available at*  
11 *the tax collector’s Internet Web site and provide both the general*  
12 *Internet Web site address for the tax collector and the specific*  
13 *Internet address at which the notice may be viewed. The shortened*  
14 *publication shall also include information as to the location of*  
15 *public access computer terminals upon which the notice may be*  
16 *viewed.*

17 SEC. 2. Section 3354 is added to the Revenue and Taxation  
18 Code, to read:

19 3354. Upon resolution by the board of supervisors, any notice  
20 that is required by this chapter to be published by the tax collector  
21 in any newspaper may instead be posted to the tax collector’s  
22 regularly maintained Internet Web site. If posted on the Internet  
23 Web site, the tax collector shall publish in a newspaper, as required  
24 by Section 6063 of the Government Code, a shortened publication  
25 stating that the notice is available at the tax collector’s Internet  
26 Web site and provide both the general Internet Web site address  
27 for the tax collector and the specific Internet address at which the  
28 notice may be viewed. The shortened publication shall also include  
29 information as to the location of public access computer terminals  
30 upon which the notice may be viewed.

31 SEC. 3. Section 3702 of the Revenue and Taxation Code is  
32 amended to read:

33 3702. (a) The tax collector shall publish the notice of intended  
34 sale once a week for three successive weeks in a newspaper of  
35 general circulation published in the county seat and in a newspaper  
36 of general circulation published in the judicial district in which  
37 the property is situated. If the same newspaper of general  
38 circulation is published in both the county seat and in such district,

1 or if the publication of the notice of sale is made in a newspaper  
2 which is determined pursuant to Section 3381 as most likely to  
3 afford adequate notice of the sale, a publication in such paper shall  
4 satisfy the requirements for publication set forth in this section. If  
5 there is no newspaper published in the county seat or in the judicial  
6 district, then publication may be made by posting notice in three  
7 public places in the county seat or in the judicial district, as the  
8 case may be, where no such newspaper is published. The  
9 publication shall be started not less than 21 days prior to the date  
10 of the sale.

11 *(b) Upon resolution by the board of supervisors, the notice may*  
12 *instead be posted to the tax collector's regularly maintained*  
13 *Internet Web site. If posted on the Internet Web site, the tax*  
14 *collector shall publish in a newspaper, as required by subdivision*  
15 *(a), a shortened publication stating that the notice is available at*  
16 *the tax collector's Internet Web site and provide both the general*  
17 *Internet Web site address for the tax collector and the specific*  
18 *Internet address at which the notice may be viewed. The shortened*  
19 *publication shall also include information as to the location of*  
20 *public access computer terminals upon which the notice may be*  
21 *viewed.*

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