

AMENDED IN ASSEMBLY MARCH 15, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 1957

Introduced by Assembly Member Gordon

February 23, 2012

An act to amend *Sections 27000.8 and 27000.9 of the Government Code, and to amend Sections 2610 and 3702, and 5151 of*, and to add Section 3354 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1957, as amended, Gordon. ~~Tax collector: publication of notice-collection.~~

Existing law requires a county treasurer, whether elected or appointed, to complete a valid continuing course of study, on or before June 30 of each 2-year period, and to provide certification of completion of that course to the Controller. The continuing education program is required to consist of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, public finance, public administration, governmental accounting, or directly related subjects, as specified.

This bill would additionally require the continuing education course to include tax collection in the continuing education disciplines described above.

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.

Existing property tax law requires the payment of interest on property tax refunds at the greater of 3% per annum or the county pool apportioned rate.

This bill would eliminate the requirement of the payment of interest on those refunds at 3% per annum and would instead require payment at the county pool apportioned rate, as specified.

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 27000.8 of the Government Code is
2 amended to read:
3 27000.8. Any duly elected county treasurer, county tax
4 collector, or county treasurer-tax collector serving in that office
5 on January 1, 1996, may serve for his or her remaining term of
6 office during which period of time the requirements of this section
7 shall not apply. After the election of a county treasurer, county tax
8 collector, or county treasurer-tax collector to office, that person
9 shall complete a valid continuing course of study as prescribed in
10 this section, and shall during the person’s four-year term of office
11 on or before June 30 of the fourth year, render to the ~~State~~
12 Controller a certification indicating that the person has successfully
13 completed a continuing education program consisting of, at a
14 minimum, 48 hours, or an equivalent amount of continuing
15 education units within the discipline of treasury management, *tax*
16 *collection*, public finance, public administration, governmental
17 accounting, or directly related subjects, offered by a recognized
18 state or national association, institute, or accredited college or
19 university, or the California Debt and Investment Advisory
20 Commission, that provides the requisite educational programs

1 prescribed in this section. The willful or negligent failure of any
2 elected county treasurer, county tax collector, or county
3 treasurer-tax collector to comply with the requirements of this
4 section shall be deemed a violation of this section.

5 *SEC. 2. Section 27000.9 of the Government Code is amended*
6 *to read:*

7 27000.9. Notwithstanding any other requirement of law, any
8 duly appointed county officer serving in the capacity of county
9 treasurer, county tax collector, or county treasurer-tax collector
10 shall, beginning in 2000, complete a valid continuing course of
11 study as prescribed in this section, and shall, on or before June 30
12 of each two-year period, render to the—State Controller, a
13 certification indicating that the county officer has successfully
14 completed a continuing education program consisting of, at a
15 minimum, 24 hours or an equivalent amount of continuing
16 education units within the discipline of treasury management, *tax*
17 *collection*, public finance, public administration, governmental
18 accounting, or directly related subjects, offered by a recognized
19 state or national association, institute, or accredited college or
20 university, or the California Debt and Investment Advisory
21 Commission, that provides the requisite educational programs
22 prescribed in this section. The willful or negligent failure of any
23 county officer serving in the capacity of county treasurer, county
24 tax collector, or county treasurer-tax collector to comply with the
25 requirements of this section shall be deemed a violation of this
26 section.

27 ~~SECTION 4.~~

28 *SEC. 3. Section 2610 of the Revenue and Taxation Code is*
29 *amended to read:*

30 2610. (a) The notice shall be published once a week for two
31 weeks in a newspaper, if there is one published in the county, or,
32 if none, by posting it in three public places in each township.

33 (b) Upon resolution by the board of supervisors, the notice may
34 instead be posted to the tax collector's regularly maintained Internet
35 Web site. If posted on the Internet Web site, the tax collector shall
36 publish in a newspaper, as required by subdivision (a), a shortened
37 publication stating that the notice is available at the tax collector's
38 Internet Web site and provide both the general Internet Web site
39 address for the tax collector and the specific Internet address at
40 which the notice may be viewed. The shortened publication shall

1 also include information as to the location of public access
2 computer terminals upon which the notice may be viewed.

3 ~~SEC. 2.~~

4 *SEC. 4.* Section 3354 is added to the Revenue and Taxation
5 Code, to read:

6 3354. Upon resolution by the board of supervisors, any notice
7 that is required by this chapter to be published by the tax collector
8 in any newspaper may instead be posted to the tax collector’s
9 regularly maintained Internet Web site. If posted on the Internet
10 Web site, the tax collector shall publish in a newspaper, as required
11 by Section 6063 of the Government Code, a shortened publication
12 stating that the notice is available at the tax collector’s Internet
13 Web site and provide both the general Internet Web site address
14 for the tax collector and the specific Internet address at which the
15 notice may be viewed. The shortened publication shall also include
16 information as to the location of public access computer terminals
17 upon which the notice may be viewed.

18 ~~SEC. 3.~~

19 *SEC. 5.* Section 3702 of the Revenue and Taxation Code is
20 amended to read:

21 3702. (a) The tax collector shall publish the notice of intended
22 sale once a week for three successive weeks in a newspaper of
23 general circulation published in the county seat and in a newspaper
24 of general circulation published in the judicial district in which
25 the property is situated. If the same newspaper of general
26 circulation is published in both the county seat and in such district,
27 or if the publication of the notice of sale is made in a newspaper
28 which is determined pursuant to Section 3381 as most likely to
29 afford adequate notice of the sale, a publication in such paper shall
30 satisfy the requirements for publication set forth in this section. If
31 there is no newspaper published in the county seat or in the judicial
32 district, then publication may be made by posting notice in three
33 public places in the county seat or in the judicial district, as the
34 case may be, where no such newspaper is published. The
35 publication shall be started not less than 21 days prior to the date
36 of the sale.

37 (b) Upon resolution by the board of supervisors, the notice may
38 instead be posted to the tax collector’s regularly maintained Internet
39 Web site. If posted on the Internet Web site, the tax collector shall
40 publish in a newspaper, as required by subdivision (a), a shortened

1 publication stating that the notice is available at the tax collector's
2 Internet Web site and provide both the general Internet Web site
3 address for the tax collector and the specific Internet address at
4 which the notice may be viewed. The shortened publication shall
5 also include information as to the location of public access
6 computer terminals upon which the notice may be viewed.

7 *SEC. 6. Section 5151 of the Revenue and Taxation Code is*
8 *amended to read:*

9 5151. (a) Interest at ~~the greater of 3 percent per annum or the~~
10 county pool apportioned rate shall be paid, when that interest is
11 ten dollars (\$10) or more, on any amount refunded under Section
12 5096.7, or refunded to a taxpayer for any reason whatsoever.
13 However, no interest shall be paid under the provisions of this
14 section if the taxpayer has been given the notice required by
15 Section 2635 and has failed to apply for the refund within 30 days
16 after the mailing of that notice. For purposes of this section,
17 "county pool apportioned rate" means the annualized rate of interest
18 earned on the total amount of pooled idle funds from all accounts
19 held by the county treasurer, in excess of the county treasurer's
20 administrative costs with respect to that amount, as of June 30 of
21 the fiscal year preceding the date the refund is calculated by the
22 auditor. For each fiscal year, the county treasurer shall advise the
23 Controller of the county pool apportioned rate, and of computations
24 made in deriving that rate, no later than 60 days after the end of
25 that fiscal year. Any interest paid on a refund at a rate provided
26 for by this subdivision as it read prior to January 1, 2009, shall be
27 deemed to be correct.

28 (b) The interest rate provided for in subdivision (a) does not
29 apply to interest on refunds of those amounts of tax that became
30 due and payable before March 1, 1993. Interest on refunds of
31 amounts of a qualified tax shall be paid at that rate provided for
32 by this section as it read prior to January 1, 1993. As used in this
33 section, a "qualified tax" means a tax that became due and payable
34 before March 1, 1993, and had not been refunded as of April 6,
35 1995. This subdivision shall not be construed to affect the interest
36 paid on refunds of those amounts of tax that became due and
37 payable before March 1, 1993, and have been refunded as of April
38 6, 1995.

39 (c) (1) The interest computation period shall commence with
40 the date of payment of the tax when any of the following applies:

- 1 (A) A timely application for reduction in an assessment was
2 filed, without regard to whether the refund ultimately results from
3 a judgment or order of a court, an order of a board of equalization
4 or assessment appeals board, or an assessor's correction to the
5 assessment roll.
- 6 (B) The refund is pursuant to a roll correction resulting from
7 the determination or adjustment by the assessor or a local
8 assessment appeals board of a base year value.
- 9 (C) The refund results from a correction to the assessment roll
10 pursuant to Section 4831 or 4876.
- 11 (2) Interest on refunds of taxes on property acquired by a public
12 agency in eminent domain shall accrue from the date of recordation
13 of the deed.
- 14 (3) In all other cases the interest computation period shall
15 commence on the date of filing a claim for refund or payment of
16 the tax, whichever is later. However, in the event of the granting
17 of property tax relief pursuant to Section 69, 69.3, or 170, interest
18 is not payable on any resulting refund of taxes, provided that
19 payment of that refund of taxes is made within 120 days after the
20 county assessor has sent authorization for the reduction to the
21 county auditor.
- 22 (d) The computation of interest shall terminate as of a date
23 within 30 days of the date of mailing or personal delivery of the
24 refund payment.
- 25 (e) The interest charged shall be apportioned to the appropriate
26 funds, as determined by the county auditor.
- 27 (f) The amendments made to this section by Section 4 of Chapter
28 801 of the Statutes of 1996 shall apply to all refunds made after
29 January 1, 1997.