

Introduced by Committee on Governance and Finance (Senators Wolk (Chair), DeSaulnier, Fuller, Hancock, Hernandez, Huff, Kehoe, La Malfa, and Liu)

April 1, 2011

An act to amend Sections 408, 620, 2611.1, 2635, 2923, 3698.8, 4675, 4676, 4842, 4911, 5096, 5097.2, and 5150.5 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 948, as introduced, Committee on Governance and Finance. Property taxation.

(1) Existing property tax law provides that information and records in the assessor's office are not public documents and shall not be open to public inspection, except as specified. Existing law also requires the assessor to disclose certain appraisal information to specified state and local agencies.

This bill would require the assessor, upon the written request of the tax collector, to provide to the tax collector information for the preparation and enforcement of tax sales, in accordance with specified procedures, and would require the tax collector to reimburse the assessor for the actual and reasonable costs incurred by the assessor for providing this information. The bill would require the tax collector to add those costs to the delinquent taxes and other costs, as specified.

By requiring new duties of local government officials with respect to providing property tax sales information, the bill would impose a state-mandated local program.

(2) Existing property tax law establishes a procedure by which an assessee of property taxes may pay taxes under protest in cases in which the assessor does not, upon or prior to completion of the local tax roll,

send a notice to an assessee whose property was not on the prior year's secured roll, or to an assessee of real property on the local secured roll whose property's full value has increased. Under existing property tax law, a protest is required to be made by filing with the tax collector, together with the payment of the taxes or their first installment, a petition for assessment reduction on the form prescribed by the county board, which form the collector is to forward to the clerk of the county board with the notation that taxes were paid under protest.

This bill would modify this procedure to instead require protests to be made by filing with the clerk of the county board a petition for assessment reduction on the form prescribed by the county board. The bill would also remove the requirement that protests be filed together with the payment of the taxes or their first installment and would make related technical and nonsubstantive changes.

(3) Existing property tax law allows any county department, officer, or employee who is legally responsible for the collection of any amount owing the county to apply to the county board of supervisors for discharge of that responsibility on the grounds that the amount owed is too small to justify the costs of collection.

This bill would revise that provision to authorize a discharge from accountability for the collection of the amount if performed in accordance with specified procedures.

(4) Existing property tax law requires the tax collector to send notice of an overpayment to the taxpayer when the amount of taxes paid exceeds the amount due by more than \$10.

This bill would specify that the amount of taxes paid must exceed the amount due, as of the date and time that the payment is received, by more than \$10 in order for the notice requirement to apply. The bill would also authorize the tax collector, upon establishing that the refund is due, to process the refund without sending a notice requesting that the taxpayer file a refund claim.

(5) Existing property tax law authorizes any tax collector charged with collecting any delinquent taxes on unsecured property to apply with the board of supervisors for a discharge of the responsibility on the grounds that the amount is too small to justify the costs of collection.

This bill would revise those provisions to authorize a county department, officer, or employee charged with that responsibility to apply for a discharge from accountability if performed in accordance with specified procedures.

(6) Existing property tax law requires each county assessor to determine the assessed value of taxable real property and personal property, and requires each county tax collector to collect the taxes levied on those assessed values. Existing property tax law authorizes a county tax collector to sell tax-defaulted property after a specified amount of time. Existing property tax law also authorizes the tax collector, upon the recommendation of county counsel, to remove a parcel from a tax sale, as provided, and requires the tax collector to notify the controller of that removal.

This bill would eliminate the tax collector's notification requirement.

(7) Existing property tax law generally authorizes a county tax collector to sell tax-defaulted property 5 years or more after that property has become tax defaulted. Existing law authorizes any party of interest in the property to file with the county a claim for the excess proceeds from the sale, at any time prior to the expiration of one year following the recordation of the tax collector's deed to the purchaser. Existing property tax law requires any person or entity who in any way acts on behalf of, or in place of, any party of interest with respect to filing a claim for any excess proceeds to submit proof with the claim that the amount of excess proceeds has been disclosed to the party of interest, and that the party of interest has been advised of the right to file a claim for the excess proceeds on his or her own behalf.

This bill would additionally require any person or entity who in any way acts on behalf of, or in place of, any party of interest with respect to filing a claim for any excess proceeds to submit proof with the claim that the source of the excess proceeds has been disclosed to the party of interest, and that the party of interest has been advised of the right to file a claim for the excess proceeds on his or her own behalf, as provided.

(8) Existing property tax law requires a county to provide notice, including publishing notice in a newspaper, of the right to claim the excess proceeds from the sale of a tax-defaulted property.

This bill would eliminate the requirement to publish the notice in a newspaper if the cost to publish is equal to or more than the excess proceeds from the sale.

(9) Existing property tax law requires a tax collector to publish various publications within a specified time period, relating to, among other things, notice of impending default for failure to pay taxes on real property and notice of intended sale of tax-defaulted property by the tax collector. That law authorizes a publication to be republished, if

any error or defect has been carried into any publication, made in the same manner as the original publication and for not less than one week.

This bill would authorize, if the error or defect is discovered after the time required for the original publication, the publication to be republished within 60 days of the original time period required. This bill would require the republication to not adversely affect the right of a taxpayer, assessee, or other private party in a material way.

(10) Under existing property tax law, if a taxpayer mistakenly pays property taxes on property that he or she does not own, the property tax is transferred to the property of the taxpayer for which the payment is intended. Existing property tax law requires the county tax collector, upon being convinced by substantial evidence of a mistake, to refund property taxes mistakenly paid in the case in which there is no property of the taxpayer to which the payment may be applied. Existing property tax law requires these actions to be taken at any time before a guaranty or certificate of title issues respecting the unintended property and before 2 years have elapsed since the date of payment.

This bill would instead require a refund under these provisions to be made within 60 days of the county verifying that the payment was paid by mistake, or would subject the credit or refund to interest, as specified.

By changing the manner in which county officials administer property tax refunds, this bill would imposed a state-mandated local program.

(11) Existing property tax law requires property taxes to be refunded if, among other circumstances, the taxes were paid on an assessment in excess of the equalized value of the property as determined by the county board of equalization and authorizes a county tax collector or county auditor to refund taxes within 4 years of payment if the amount paid exceeds the amount due on the property as shown on the roll.

This bill would revise this requirement to apply if the taxes were paid on an assessment in excess of the value of the property as determined by the county assessment appeals board and to apply if the amount paid exceeds the amount due by more than \$10. The bill would revise the authorization to also apply if the amount paid exceeds the amount due by more than \$10.

By imposing new duties upon county officials with respect to the administration of property tax refunds, this bill would imposed a state-mandated local program.

(12) Under existing property tax law, a plaintiff is entitled to recover interest on penalties assessed for failure to file a property statement, as

specified, in which recovery is allowed by the court, from the date of the filing of the claim for refund.

This bill would correct an erroneous cross-reference in this provision.

(13) The California Constitution requires that a statute that limits the right of access to the meetings of public bodies or the writings of public officials and agencies be adopted with findings demonstrating the interest protected by the limitation and the need for protecting that interest.

This bill would make legislative findings to that effect.

(14) 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 with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

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

3 408. (a) Except as otherwise provided in subdivisions (b), (c),
4 (d), ~~and~~ (e), *and* (g), any information and records in the assessor's
5 office that are not required by law to be kept or prepared by the
6 assessor, disabled veterans' exemption claims, and homeowners'
7 exemption claims, are not public documents and shall not be open
8 to public inspection. Property receiving the homeowners'
9 exemption shall be clearly identified on the assessment roll. The
10 assessor shall maintain records which shall be open to public
11 inspection to identify those claimants who have been granted the
12 homeowners' exemption.

13 (b) The assessor may provide any appraisal data in his or her
14 possession to the assessor of any county.

15 The assessor shall disclose information, furnish abstracts, or
16 permit access to all records in his or her office to law enforcement
17 agencies, the county grand jury, the board of supervisors or their

1 duly authorized agents, employees, or representatives when
2 conducting an investigation of the assessor's office pursuant to
3 Section 25303 of the Government Code, the county recorder when
4 conducting an investigation to determine whether a documentary
5 transfer tax is imposed, the Controller, employees of the Controller
6 for property tax postponement purposes, probate referees,
7 employees of the Franchise Tax Board for tax administration
8 purposes only, staff appraisers of the Department of Financial
9 Institutions, the Department of Transportation, the Department of
10 General Services, the State Board of Equalization, the State Lands
11 Commission, the State Department of Social Services, the
12 Department of Child Support Services, the Department of Water
13 Resources, and other duly authorized legislative or administrative
14 bodies of the state pursuant to their authorization to examine the
15 records. Whenever the assessor discloses information, furnishes
16 abstracts, or permits access to records in his or her office to staff
17 appraisers of the Department of Financial Institutions, the
18 Department of Transportation, the Department of General Services,
19 the State Lands Commission, or the Department of Water
20 Resources pursuant to this section, the department shall reimburse
21 the assessor for any costs incurred as a result thereof.

22 (c) Upon the request of the tax collector, the assessor shall
23 disclose and provide to the tax collector information used in the
24 preparation of that portion of the unsecured roll for which the taxes
25 thereon are delinquent. The tax collector shall certify to the assessor
26 that he or she needs the information requested for the enforcement
27 of the tax lien in collecting those delinquent taxes. Information
28 requested by the tax collector may include social security numbers,
29 and the assessor shall recover from the tax collector his or her
30 actual and reasonable costs for providing the information. The tax
31 collector shall add the costs described in the preceding sentence
32 to the assessee's delinquent tax lien and collect those costs subject
33 to subdivision (e) of Section 2922.

34 (d) The assessor shall, upon the request of an assessee or his or
35 her designated representative, permit the assessee or representative
36 to inspect or copy any market data in the assessor's possession.
37 For purposes of this subdivision, "market data" means any
38 information in the assessor's possession, whether or not required
39 to be prepared or kept by him or her, relating to the sale of any
40 property comparable to the property of the assessee, if the assessor

1 bases his or her assessment of the assessee's property, in whole
2 or in part, on that comparable sale or sales. The assessor shall
3 provide the names of the seller and buyer of each property on
4 which the comparison is based, the location of that property, the
5 date of the sale, and the consideration paid for the property, whether
6 paid in money or otherwise. However, for purposes of providing
7 market data, the assessor may not display any document relating
8 to the business affairs or property of another.

9 (e) (1) With respect to information, documents, and records,
10 other than market data as defined in subdivision (d), the assessor
11 shall, upon request of an assessee of property, or his or her
12 designated representative, permit the assessee or representative to
13 inspect or copy all information, documents, and records, including
14 auditors' narrations and workpapers, whether or not required to
15 be kept or prepared by the assessor, relating to the appraisal and
16 the assessment of the assessee's property, and any penalties and
17 interest thereon.

18 (2) After enrolling an assessment, the assessor shall respond to
19 a written request for information supporting the assessment,
20 including, but not limited to, any appraisal and other data requested
21 by the assessee.

22 (3) Except as provided in Section 408.1, an assessee, or his or
23 her designated representative, may not be permitted to inspect or
24 copy information and records that also relate to the property or
25 business affairs of another, unless that disclosure is ordered by a
26 competent court in a proceeding initiated by a taxpayer seeking to
27 challenge the legality of the assessment of his or her property.

28 (f) (1) Permission for the inspection or copying requested
29 pursuant to subdivision (d) or (e) shall be granted as soon as
30 reasonably possible to the assessee or his or her designated
31 representative.

32 (2) If the assessee, or his or her designated representative,
33 requests the assessor to make copies of any of the requested
34 records, the assessee shall reimburse the assessor for the reasonable
35 costs incurred in reproducing and providing the copies.

36 (3) If the assessor fails to permit the inspection or copying of
37 materials or information as requested pursuant to subdivision (d)
38 or (e) and the assessor introduces any requested materials or
39 information at any assessment appeals board hearing, the assessee
40 or his or her representative may request and shall be granted a

1 continuance for a reasonable period of time. The continuance shall
 2 extend the two-year period specified in subdivision (c) of Section
 3 1604 for a period of time equal to the period of continuance.

4 *(g) Upon the written request of the tax collector, the assessor*
 5 *shall provide to the tax collector information for the preparation*
 6 *and enforcement of Part 6 (commencing with Section 3351). The*
 7 *tax collector shall certify to the assessor that he or she needs the*
 8 *information to assist with the preparation and enforcement of Part*
 9 *6 (commencing with Section 3351). The assessor shall provide the*
 10 *information, which may not include social security numbers. Any*
 11 *information provided to the tax collector pursuant to this*
 12 *subdivision shall not become a public record and shall not be open*
 13 *to public inspection. The tax collector shall reimburse the assessor*
 14 *for the actual and reasonable costs incurred by the assessor for*
 15 *providing the information to administer this subdivision. The tax*
 16 *collector shall add the costs described in the preceding sentence*
 17 *to the assessee's delinquent taxes and include the costs incurred*
 18 *subject to Sections 4112 and 4672.2.*

19 SEC. 2. Section 620 of the Revenue and Taxation Code is
 20 amended to read:

21 620. If the assessor does not send a notice pursuant to Section
 22 619 or Section 621 to an assessee whose property was not on the
 23 prior year's secured roll, or to an assessee of real property on the
 24 local secured roll whose property's full value has increased, then
 25 ~~such~~ *the* assessee may pay taxes under protest. If payments are
 26 made in installments, the protest need not be repeated with the
 27 second installment. Protests shall be made by filing with the tax
 28 collector, ~~together with the payment of the taxes or their first~~
 29 ~~installment~~ *clerk of the county board*, a petition for assessment
 30 reduction on the form prescribed by the county board, ~~which form~~
 31 ~~the collector is to forward to the clerk of the county board with~~
 32 ~~the notation that taxes were paid under protest pursuant to this~~
 33 ~~section.~~ The county board may, after receipt of the petition for
 34 assessment reduction ~~from the tax collector~~, hold a public hearing
 35 at the next regular board meeting, notice of time and place of which
 36 shall be sent to the person paying the tax under protest at the
 37 address stated in the protest or if no such address is stated, then to
 38 the address of the assessee according to the last equalized
 39 assessment roll. If the taxes are so paid and the assessee has not
 40 previously applied for a reduction of the assessment, the county

1 board, at its next annual meeting as an equalization board, shall
2 ~~thereupon~~ equalize ~~such~~ *the* assessment in the manner prescribed
3 by Article 1 (commencing with Section 1601) of Chapter 1 of Part
4 3 of this division.

5 The tax rate fixed for property on the roll on which the property
6 so equalized appears at the time of its original assessment shall be
7 applied to the amount of the equalized assessment, determined in
8 accordance with the preceding paragraph. In the event that the
9 resulting figure is less than the tax ~~theretofore~~ computed, the
10 taxpayer shall be liable for tax only for the lesser amount, and the
11 difference shall be canceled. If the taxpayer has already paid the
12 tax previously computed, ~~such~~ *the* difference shall be refunded to
13 him *or her* pursuant to Chapter 5 (commencing with Section 5096)
14 of Part 9 of this division, as an erroneously collected tax.

15 If any taxes are paid under protest pursuant to this section, the
16 taxing agency to which the taxes are paid may, in accordance with
17 Section 26906.1 of the Government Code, impound ~~such~~ *those*
18 taxes until the final disposition of the claim or action respecting
19 the protest. No ~~such~~ impounding *of taxes* is required.

20 SEC. 3. Section 2611.1 of the Revenue and Taxation Code is
21 amended to read:

22 2611.1. Any county department, officer, or employee charged
23 by law with the collection of any county tax assessment, penalty
24 or cost, license fees or money owing the county for any reason,
25 that is due and payable, may file a verified application with the
26 board *of supervisors* for a discharge from accountability for the
27 collection of the tax assessment, penalty or cost, license fees or
28 money owing the county for any reason ~~if the amount is so small~~
29 ~~as not to justify the cost of collection or if collection enforcement~~
30 ~~is impractical. The board of supervisors may adopt, with the~~
31 ~~approval of a majority of its entire membership, a resolution that~~
32 ~~authorizes and designates the county auditor as the officer to~~
33 ~~exercise the authority of the board under this section. No discharge~~
34 ~~from accountability obtained pursuant to this section shall be~~
35 ~~construed to release any person other than the person who obtained~~
36 ~~that discharge from an obligation to pay amounts that are due and~~
37 ~~owing in accordance with Sections 25257, 25258, 25259, and~~
38 ~~25259.5 of the Government Code.~~

39 SEC. 4. Section 2635 of the Revenue and Taxation Code is
40 amended to read:

1 2635. (a) When the amount of taxes paid exceeds the amount
2 due, *as of the date and time that the payment is received*, by more
3 than ten dollars (\$10), the tax collector shall send notice of the
4 overpayment to the taxpayer. The notice shall be mailed to the
5 taxpayer's last known address and shall state the amount of
6 overpayment and that a refund claim may be filed pursuant to
7 Chapter 5 (commencing with Section 5096) of Part 9.

8 (b) *If the tax collector establishes that the refund is due the*
9 *taxpayer, the tax collector may choose to process any refund to*
10 *the taxpayer without sending a notice requesting the taxpayer file*
11 *a refund claim.*

12 SEC. 5. Section 2923 of the Revenue and Taxation Code is
13 amended to read:

14 2923. Any ~~tax collector~~ *county department, officer, or employee*
15 charged by law with the collection of any delinquent taxes on
16 unsecured property may file a verified application with the board
17 of supervisors for a discharge from accountability for the collection
18 of the taxes, penalty, ~~and~~ interest, ~~and~~ or any other charge
19 pertaining thereto, ~~if the amount is so small as to not justify the~~
20 ~~cost of collection or if collection enforcement is impractical in~~
21 ~~accordance with Sections 25257, 25258, 25259, and 25259.5 of~~
22 ~~the Government Code.~~

23 SEC. 6. Section 3698.8 of the Revenue and Taxation Code is
24 amended to read:

25 3698.8. The tax collector, upon the recommendation of county
26 counsel, may remove a parcel from the tax sale if it is deemed the
27 removal is in the best interest of the county. ~~The tax collector shall~~
28 ~~notify the controller, in writing, whenever a parcel is removed~~
29 ~~from a tax sale.~~

30 SEC. 7. Section 4675 of the Revenue and Taxation Code is
31 amended to read:

32 4675. (a) Any party of interest in the property may file with
33 the county a claim for the excess proceeds, in proportion to his or
34 her interest held with others of equal priority in the property at the
35 time of sale, at any time prior to the expiration of one year
36 following the recordation of the tax collector's deed to the
37 purchaser.

38 (b) After the property has been sold, a party of interest in the
39 property at the time of the sale may assign his or her right to claim
40 the excess proceeds only by a dated, written instrument that

1 explicitly states that the right to claim the excess proceeds is being
2 assigned, and only after each party to the proposed assignment has
3 disclosed to each other party to the proposed assignment all facts
4 of which he or she is aware relating to the value of the right that
5 is being assigned. Any attempted assignment that does not comply
6 with these requirements shall have no effect. This paragraph shall
7 apply only with respect to assignments on or after the effective
8 date of this paragraph.

9 (c) Any person or entity who in any way acts on behalf of, or
10 in place of, any party of interest with respect to filing a claim for
11 any excess proceeds shall submit proof with the claim that the
12 amount *and source* of excess proceeds ~~has~~ *have* been disclosed to
13 the party of interest and that the party of interest has been advised
14 of his or her right to file a claim for the excess proceeds on his or
15 her own behalf *directly with the county at no cost*.

16 (d) The claims shall contain any information and proof deemed
17 necessary by the board of supervisors to establish the claimant's
18 rights to all or any portion of the excess proceeds.

19 (e) No sooner than one year following the recordation of the
20 tax collector's deed to the purchaser, and if the excess proceeds
21 have been claimed by any party of interest as provided herein, the
22 excess proceeds shall be distributed on order of the board of
23 supervisors to the parties of interest who have claimed the excess
24 proceeds in the order of priority set forth in subdivisions (a) and
25 (b). For the purposes of this article, parties of interest and their
26 order of priority are:

27 (1) First, lienholders of record prior to the recordation of the
28 tax deed to the purchaser in the order of their priority.

29 (2) Second, any person with title of record to all or any portion
30 of the property prior to the recordation of the tax deed to the
31 purchaser.

32 (f) In the event that a person with title of record is deceased at
33 the time of the distribution of the excess proceeds, the heirs may
34 submit an affidavit pursuant to Chapter 3 (commencing with
35 Section 13100) of Part 1 of Division 8 of the Probate Code, to
36 support their claim for excess proceeds.

37 (g) Any action or proceeding to review the decision of the board
38 of supervisors shall be commenced within 90 days after the date
39 of that decision of the board of supervisors.

1 SEC. 8. Section 4676 of the Revenue and Taxation Code is
2 amended to read:

3 4676. (a) When excess proceeds from the sale of tax-defaulted
4 property ~~exceeds~~ *exceed* one hundred fifty dollars (\$150), the
5 county shall provide notice of the right to claim the excess
6 proceeds, as provided in this section.

7 (b) No later than 90 days after the sale of the property, the
8 county shall mail written notice of the right to claim excess
9 proceeds to the last known mailing address of parties of interest,
10 as defined in Section 4675. The county shall make a reasonable
11 effort to obtain the name and last known mailing address of parties
12 of interest.

13 (c) If the last known address of a party of interest cannot be
14 obtained, the county shall publish notice of the right to claim excess
15 proceeds in a newspaper of general circulation in the county.
16 *Publication is not required if the cost to publish is equal to or*
17 *greater than the amount of the excess proceeds.* The notice shall
18 be published once a week for three successive weeks and shall
19 commence no later than 90 days after the sale of the property.

20 (d) The cost of obtaining the name and last known mailing
21 address of parties of interest and of mailing or publishing the
22 notices required under this section shall be deducted from the
23 excess proceeds and shall be distributed to the county general fund.

24 SEC. 9. Section 4842 of the Revenue and Taxation Code is
25 amended to read:

26 4842. (a) *If the error or defect is discovered after the time*
27 *required for the original publication, the publication may be*
28 *republished within 60 days of the original time period required.*
29 *The republication shall not adversely affect the right of a taxpayer,*
30 *assessee, or other private party in a material way.*

31 ~~The publication~~

32 (b) ~~The republication shall be made in the same manner as the~~
33 ~~original publication, and for not less than one week.~~

34 SEC. 10. Section 4911 of the Revenue and Taxation Code is
35 amended to read:

36 4911. (a) If an assessee or agent of the assessee, by mistake,
37 pays the tax on other than the property intended and by substantial
38 evidence convinces the tax collector that the payment was intended
39 for another property, the tax collector shall cancel the credit on
40 the unintended property and transfer the payment to the property

1 intended as prescribed in this article at any time before a guaranty
2 or certificate of title issues respecting the unintended property and
3 before two years have elapsed since the date of payment.

4 (b) If through no fault of the assessee or agent of the assessee,
5 a tax payment is credited to property other than the property
6 intended and the taxpayer by substantial evidence convinces the
7 tax collector that the payment should have been credited to another
8 property, the tax collector shall cancel the credit on the unintended
9 property and transfer the payment to the property intended as
10 prescribed in this article at any time before a guaranty or certificate
11 of title issues respecting the unintended property and before two
12 years have elapsed since the date of the payment.

13 (c) If any person mistakenly pays an amount of tax and there is
14 no property of that person in the county to which that payment
15 properly applies, the tax collector shall, by being convinced upon
16 substantial evidence that the payment was a mistake, cancel the
17 payment and return the amount paid to that person, as prescribed
18 in this article at any time before a guaranty or certificate of title
19 issues respecting the unintended property and before two years
20 have elapsed since the date of the payment.

21 (d) *The county shall transfer a payment pursuant to subdivision*
22 *(a) or return a payment pursuant to subdivision (c) within 60 days*
23 *of the later of the date of the county verifying that the payment*
24 *was paid by mistake or the date the payment is not subject to*
25 *chargeback, dishonor, or reversal, or shall pay interest as*
26 *prescribed in subdivision (e).*

27 (e) *If a refund to an assessee or agent of the assessee is created*
28 *as a result of subdivision (a) or (c), interest as prescribed by*
29 *Section 5151 shall not be paid. However, if the refund was not*
30 *issued within 60 days of the county verification of the refund or*
31 *credit due, interest shall be paid from the date of verification.*

32 SEC. 11. Section 5096 of the Revenue and Taxation Code is
33 amended to read:

34 5096. Any taxes paid before or after delinquency shall be
35 refunded if they were:

- 36 (a) Paid more than once.
- 37 (b) Erroneously or illegally collected.
- 38 (c) Illegally assessed or levied.
- 39 (d) Paid on an assessment in excess of the ratio of assessed value
40 to the full value of the property as provided in Section 401 by

1 reason of the assessor’s clerical error or excessive or improper
2 assessments attributable to erroneous property information supplied
3 by the assessee.

4 (e) Paid on an assessment of improvements when the
5 improvements did not exist on the lien date.

6 (f) Paid on an assessment in excess of the ~~equalized~~ value of
7 the property as determined pursuant to Section ~~1610.8~~ 1614 by
8 the county ~~board of equalization~~ *assessment appeals board*.

9 (g) Paid on an assessment in excess of the value of the property
10 as determined by the assessor pursuant to Section 469.

11 (h) *Paid in excess of the amount due by more than ten dollars*
12 *(\$10), in which case the amount in excess of the amount due shall*
13 *be refunded.*

14 SEC. 12. Section 5097.2 of the Revenue and Taxation Code
15 is amended to read:

16 5097.2. Notwithstanding Sections 5096 and 5097, any taxes
17 paid before or after delinquency may be refunded by the county
18 tax collector or the county auditor, within four years after the date
19 of payment, if:

20 (a) Paid more than once.

21 (b) The amount paid exceeds the amount due on the property
22 as shown on the roll *by an amount greater than ten dollars (\$10).*

23 (c) The amount paid exceeds the amount due on the property
24 as the result of corrections to the roll or cancellations after those
25 taxes were paid.

26 (d) In any other case, where ~~the~~ a claim for refund is made under
27 penalty of perjury and is for an amount less than ten dollars (\$10).

28 (e) The amount paid exceeds the amount due on the property
29 as the result of a reduction attributable to a hearing before an
30 assessment appeals board or an assessment hearing officer.

31 SEC. 13. Section 5150.5 of the Revenue and Taxation Code
32 is amended to read:

33 5150.5. In any action in which the recovery of a penalty
34 assessed pursuant to paragraph (1), (2), or (3) of subdivision ~~(a)~~
35 *(c)* of Section 830 is allowed by the court, the plaintiff shall be
36 entitled to interest on the penalties for which recovery is allowed,
37 at the applicable rate or rates in effect from time to time and
38 payable on a refund of tax, as provided in Section 5151. This
39 interest shall be payable from the date of filing of the claim for
40 refund, but in no event earlier than the date of payment of the

1 penalty or installments thereof sought to be refunded, to the date
2 of entry of judgment. This accrued interest shall be included in the
3 judgment.

4 SEC. 14. The Legislature finds and declares that Section 1 of
5 this act, which amends Section 408 of the Revenue and Taxation
6 Code, imposes a limitation on the public's right of access to the
7 meetings of public bodies or the writings of public officials and
8 agencies within the meaning of Section 3 of Article I of the
9 California Constitution. Pursuant to that constitutional provision,
10 the Legislature makes the following findings to demonstrate the
11 interest protected by this limitation and the need for protecting
12 that interest:

13 In order to protect the confidentiality of information relating to
14 tax delinquencies with respect to the enforcement duties of the tax
15 collector, as authorized by this act, it is in the state's interest to
16 limit public access to this information.

17 SEC. 15. No reimbursement is required by this act pursuant to
18 Section 6 of Article XIII B of the California Constitution because
19 Section 1 of this act provides for reimbursement to a local agency
20 in the form of additional revenues that are sufficient in amount to
21 fund the new duties established by this act, within the meaning of
22 Section 17556 of the Government Code.

23 SEC. 16. If the Commission on State Mandates determines
24 that this act contains costs mandated by the state, reimbursement
25 to local agencies and school districts for those costs shall be made
26 pursuant to Part 7 (commencing with Section 17500) of Division
27 4 of Title 2 of the Government Code.