

AMENDED IN ASSEMBLY JUNE 7, 2011

AMENDED IN SENATE APRIL 27, 2011

**SENATE BILL**

**No. 948**

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

April 1, 2011

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An act to amend Sections 408, 620, 2611.1, 2635, 2923, 3698.8, 4675, 4676, 4842, 4911, 5096, 5097.2, and 5150.5 of, and to add Section 36.5 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

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

~~(1) Existing property tax law requires the tax collector to publish various notices to a newspaper or 3 public places, 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.~~

~~This bill would authorize, upon resolution of a board of supervisors in a county or a city and county, those various notices to be published by the tax collector to be posted on the tax collector's regularly maintained Internet Web site, as provided.~~

~~(2)~~

(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.

(3)

(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.

(4)

(3) Existing property tax law allows any county department, officer, or employee ~~who~~ *that* 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.

(5)

(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.

~~(6)~~

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

~~(7)~~

(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~~ *Controller* of that removal.

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

~~(8)~~

(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~~ *that* 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~~ *that* 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.

~~(9)~~

(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.

~~(10)~~

(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.

~~(11)~~

(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 impose a state-mandated local program.

~~(12)~~

*(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 impose a state-mandated local program.

~~(13)~~

*(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.

~~(14)~~

*(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.

~~(15)~~

*(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 no reimbursement is required by this act for a specified reason.

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 36.5 is added to the Revenue and Taxation  
2 Code, to read:

3     ~~36.5.~~ Upon resolution by a board of supervisors of a county or  
4 city and county, any notice which is required by this code to be  
5 published by the tax collector in any newspaper may instead be  
6 posted on the tax collector’s regularly maintained Internet Web  
7 site. The tax collector shall publish in the newspaper required by  
8 this code or Section 6063 of the Government Code, a shortened  
9 publication stating that the notice is available at the tax collector’s  
10 Internet Web site and provide both the general Internet Web site  
11 address for the tax collector and the specific Internet Web site  
12 address at which the notice may be viewed. The shortened  
13 publication shall also include information as to the location of the  
14 public access computer terminals upon which the notice may be  
15 viewed.

16     ~~SEC. 2.~~

17     ~~SECTION 1.~~ Section 408 of the Revenue and Taxation Code  
18 is amended to read:

19     408. (a) Except as otherwise provided in subdivisions (b), (c),  
20 (d), (e), and (g), any information and records in the assessor’s  
21 office that are not required by law to be kept or prepared by the  
22 assessor, disabled veterans’ exemption claims, and homeowners’  
23 exemption claims, are not public documents and shall not be open  
24 to public inspection. Property receiving the homeowners’  
25 exemption shall be clearly identified on the assessment roll. The  
26 assessor shall maintain records which shall be open to public  
27 inspection to identify those claimants who have been granted the  
28 homeowners’ exemption.

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

31     The assessor shall disclose information, furnish abstracts, or  
32 permit access to all records in his or her office to law enforcement  
33 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. 3.~~

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

22 620. If the assessor does not send a notice pursuant to Section  
23 619 or ~~Section~~ 621 to an assessee whose property was not on the  
24 prior year's secured roll, or to an assessee of real property on the  
25 local secured roll whose property's full value has increased, then  
26 the assessee may pay taxes under protest. If payments are made  
27 in installments, the protest need not be repeated with the second  
28 installment. Protests shall be made by filing with the clerk of the  
29 county board, a petition for assessment reduction on the form  
30 prescribed by the county board. The county board may, after receipt  
31 of the petition for assessment reduction, hold a public hearing at  
32 the next regular board meeting, notice of time and place of which  
33 shall be sent to the person paying the tax under protest at the  
34 address stated in the protest or if no such address is stated, then to  
35 the address of the assessee according to the last equalized  
36 assessment roll. If the taxes are so paid and the assessee has not  
37 previously applied for a reduction of the assessment, the county  
38 board, at its next annual meeting as an equalization board, shall  
39 equalize the assessment in the manner prescribed by Article 1

1 (commencing with Section 1601) of Chapter 1 of Part 3 of this  
2 division.

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

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

18 ~~SEC. 4.~~

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

21 2611.1. Any county department, officer, or employee charged  
22 by law with the collection of any county tax assessment, penalty  
23 or cost, license fees or money owing the county for any reason,  
24 that is due and payable, may file a verified application with the  
25 board of supervisors for a discharge from accountability for the  
26 collection of the tax assessment, penalty or cost, license fees or  
27 money owing the county for any reason in accordance with  
28 Sections 25257, 25258, 25259, and 25259.5 of the Government  
29 Code.

30 ~~SEC. 5.~~

31 *SEC. 4.* Section 2635 of the Revenue and Taxation Code is  
32 amended to read:

33 2635. (a) When the amount of taxes paid exceeds the amount  
34 due, as of the date and time that the payment is received, by more  
35 than ten dollars (\$10), the tax collector shall send notice of the  
36 overpayment to the taxpayer. The notice shall be mailed to the  
37 taxpayer's last known address and shall state the amount of  
38 overpayment and that a refund claim may be filed pursuant to  
39 Chapter 5 (commencing with Section 5096) of Part 9.

1 (b) If the tax collector establishes that the refund is due the  
2 taxpayer, the tax collector may choose to process any refund to  
3 the taxpayer without sending a notice requesting the taxpayer file  
4 a refund claim.

5 ~~SEC. 6.~~

6 *SEC. 5.* Section 2923 of the Revenue and Taxation Code is  
7 amended to read:

8 2923. Any county department, officer, or employee charged  
9 by law with the collection of any delinquent taxes on unsecured  
10 property may file a verified application with the board of  
11 supervisors for a discharge from accountability for the collection  
12 of the taxes, penalty, interest, or any other charge pertaining  
13 thereto, in accordance with Sections 25257, 25258, 25259, and  
14 25259.5 of the Government Code.

15 ~~SEC. 7.~~

16 *SEC. 6.* Section 3698.8 of the Revenue and Taxation Code is  
17 amended to read:

18 3698.8. The tax collector, upon the recommendation of county  
19 counsel, may remove a parcel from the tax sale if it is deemed the  
20 removal is in the best interest of the county.

21 ~~SEC. 8.~~

22 *SEC. 7.* Section 4675 of the Revenue and Taxation Code is  
23 amended to read:

24 4675. (a) Any party of interest in the property may file with  
25 the county a claim for the excess proceeds, in proportion to his or  
26 her interest held with others of equal priority in the property at the  
27 time of sale, at any time prior to the expiration of one year  
28 following the recordation of the tax collector's deed to the  
29 purchaser.

30 (b) After the property has been sold, a party of interest in the  
31 property at the time of the sale may assign his or her right to claim  
32 the excess proceeds only by a dated, written instrument that  
33 explicitly states that the right to claim the excess proceeds is being  
34 assigned, and only after each party to the proposed assignment has  
35 disclosed to each other party to the proposed assignment all facts  
36 of which he or she is aware relating to the value of the right that  
37 is being assigned. Any attempted assignment that does not comply  
38 with these requirements shall have no effect. This paragraph shall  
39 apply only with respect to assignments on or after the effective  
40 date of this paragraph.

1 (c) Any person or entity who in any way acts on behalf of, or  
2 in place of, any party of interest with respect to filing a claim for  
3 any excess proceeds shall submit proof with the claim that the  
4 amount and source of excess proceeds have been disclosed to the  
5 party of interest and that the party of interest has been advised of  
6 his or her right to file a claim for the excess proceeds on his or her  
7 own behalf directly with the county at no cost.

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

11 (e) No sooner than one year following the recordation of the  
12 tax collector's deed to the purchaser, and if the excess proceeds  
13 have been claimed by any party of interest as provided herein, the  
14 excess proceeds shall be distributed on order of the board of  
15 supervisors to the parties of interest who have claimed the excess  
16 proceeds in the order of priority set forth in subdivisions (a) and  
17 (b). For the purposes of this article, parties of interest and their  
18 order of priority are:

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

21 (2) Second, any person with title of record to all or any portion  
22 of the property prior to the recordation of the tax deed to the  
23 purchaser.

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

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

32 ~~SEC. 9.~~

33 *SEC. 8.* Section 4676 of the Revenue and Taxation Code is  
34 amended to read:

35 4676. (a) When excess proceeds from the sale of tax-defaulted  
36 property exceed one hundred fifty dollars (\$150), the county shall  
37 provide notice of the right to claim the excess proceeds, as provided  
38 in this section.

39 (b) No later than 90 days after the sale of the property, the  
40 county shall mail written notice of the right to claim excess

1 proceeds to the last known mailing address of parties of interest,  
2 as defined in Section 4675. The county shall make a reasonable  
3 effort to obtain the name and last known mailing address of parties  
4 of interest.

5 (c) If the last known address of a party of interest cannot be  
6 obtained, the county shall publish notice of the right to claim excess  
7 proceeds in a newspaper of general circulation in the county.  
8 Publication is not required if the cost to publish is equal to or  
9 greater than the amount of the excess proceeds. The notice shall  
10 be published once a week for three successive weeks and shall  
11 commence no later than 90 days after the sale of the property.

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

16 ~~SEC. 10.~~

17 *SEC. 9.* Section 4842 of the Revenue and Taxation Code is  
18 amended to read:

19 4842. (a) If the error or defect is discovered after the time  
20 required for the original publication, the publication may be  
21 republished within 60 days of the original time period required.  
22 The republication shall not adversely affect the right of a taxpayer,  
23 assessee, or other private party in a material way.

24 (b) The republication shall be made for not less than one week.

25 ~~SEC. 11.~~

26 *SEC. 10.* Section 4911 of the Revenue and Taxation Code is  
27 amended to read:

28 4911. (a) If an assessee or agent of the assessee, by mistake,  
29 pays the tax on other than the property intended and by substantial  
30 evidence convinces the tax collector that the payment was intended  
31 for another property, the tax collector shall cancel the credit on  
32 the unintended property and transfer the payment to the property  
33 intended as prescribed in this article at any time before a guaranty  
34 or certificate of title issues respecting the unintended property and  
35 before two years have elapsed since the date of payment.

36 (b) If through no fault of the assessee or agent of the assessee,  
37 a tax payment is credited to property other than the property  
38 intended and the taxpayer by substantial evidence convinces the  
39 tax collector that the payment should have been credited to another  
40 property, the tax collector shall cancel the credit on the unintended

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

5 (c) If any person mistakenly pays an amount of tax and there is  
6 no property of that person in the county to which that payment  
7 properly applies, the tax collector shall, by being convinced upon  
8 substantial evidence that the payment was a mistake, cancel the  
9 payment and return the amount paid to that person, as prescribed  
10 in this article at any time before a guaranty or certificate of title  
11 issues respecting the unintended property and before two years  
12 have elapsed since the date of the payment.

13 (d) The county shall transfer a payment pursuant to subdivision  
14 (a) or return a payment pursuant to subdivision (c) within 60 days  
15 of the later of the date of the county verifying that the payment  
16 was paid by mistake or the date the payment is not subject to  
17 chargeback, dishonor, or reversal, or shall pay interest as prescribed  
18 in subdivision (e).

19 (e) If a refund to an assessee or agent of the assessee is created  
20 as a result of subdivision (a) or (c), interest as prescribed by Section  
21 5151 shall not be paid. However, if the refund was not issued  
22 within 60 days of the county verification of the refund or credit  
23 due, interest shall be paid from the date of verification.

24 ~~SEC. 12.~~

25 *SEC. 11.* Section 5096 of the Revenue and Taxation Code is  
26 amended to read:

27 5096. Any taxes paid before or after delinquency shall be  
28 refunded if they were:

29 (a) Paid more than once.

30 (b) Erroneously or illegally collected.

31 (c) Illegally assessed or levied.

32 (d) Paid on an assessment in excess of the ratio of assessed value  
33 to the full value of the property as provided in Section 401 by  
34 reason of the assessor's clerical error or excessive or improper  
35 assessments attributable to erroneous property information supplied  
36 by the assessee.

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

1 (f) Paid on an assessment in excess of the value of the property  
2 as determined pursuant to Section 1614 by the county assessment  
3 appeals board.

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

6 (h) Paid in excess of the amount due by more than ten dollars  
7 (\$10), in which case the amount in excess of the amount due shall  
8 be refunded.

9 ~~SEC. 13.~~

10 *SEC. 12.* Section 5097.2 of the Revenue and Taxation Code is  
11 amended to read:

12 5097.2. Notwithstanding Sections 5096 and 5097, any taxes  
13 paid before or after delinquency may be refunded by the county  
14 tax collector or the county auditor, within four years after the date  
15 of payment, if:

16 (a) Paid more than once.

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

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

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

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

27 ~~SEC. 14.~~

28 *SEC. 13.* Section 5150.5 of the Revenue and Taxation Code is  
29 amended to read:

30 5150.5. In any action in which the recovery of a penalty  
31 assessed pursuant to paragraph (1), (2), or (3) of subdivision (c)  
32 of Section 830 is allowed by the court, the plaintiff shall be entitled  
33 to interest on the penalties for which recovery is allowed, at the  
34 applicable rate or rates in effect from time to time and payable on  
35 a refund of tax, as provided in Section 5151. This interest shall be  
36 payable from the date of filing of the claim for refund, but in no  
37 event earlier than the date of payment of the penalty or installments  
38 thereof sought to be refunded, to the date of entry of judgment.  
39 This accrued interest shall be included in the judgment.

1     ~~SEC. 15.~~

2     ~~SEC. 14.~~ The Legislature finds and declares that Section 2 I  
3 of this act, which amends Section 408 of the Revenue and Taxation  
4 Code, imposes a limitation on the public’s right of access to the  
5 meetings of public bodies or the writings of public officials and  
6 agencies within the meaning of Section 3 of Article I of the  
7 California Constitution. Pursuant to that constitutional provision,  
8 the Legislature makes the following findings to demonstrate the  
9 interest protected by this limitation and the need for protecting  
10 that interest:

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

15     ~~SEC. 16.~~

16     ~~SEC. 15.~~ No reimbursement is required by this act pursuant to  
17 Section 6 of Article XIII B of the California Constitution because  
18 the only costs that may be incurred by a local agency or school  
19 district are the result of a program for which legislative authority  
20 was requested by that local agency or school district, within the  
21 meaning of Section 17556 of the Government Code and Section  
22 6 of Article XIII B of the California Constitution.