

ASSEMBLY BILL

No. 580

Introduced by Assembly Member Nazarian

February 20, 2013

An act to amend Section 5096 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 580, as introduced, Nazarian. Property taxation: refunds.

Existing law requires property taxes to be refunded under specified circumstances.

This bill would make a technical, nonsubstantive change 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 5096 of the Revenue and Taxation Code
2 is amended to read:
3 5096. ~~Any taxes~~ *Taxes* paid before or after delinquency shall
4 be refunded if they were:
5 (a) Paid more than once.
6 (b) Erroneously or illegally collected.
7 (c) Illegally assessed or levied.
8 (d) Paid on an assessment in excess of the ratio of assessed value
9 to the full value of the property as provided in Section 401 by
10 reason of the assessor's clerical error or excessive or improper

- 1 assessments attributable to erroneous property information supplied
- 2 by the assessee.
- 3 (e) Paid on an assessment of improvements when the
- 4 improvements did not exist on the lien date.
- 5 (f) Paid on an assessment in excess of the value of the property
- 6 as determined pursuant to Section 1614 by the county assessment
- 7 appeals board.
- 8 (g) Paid on an assessment in excess of the value of the property
- 9 as determined by the assessor pursuant to Section 469.