

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 962

Introduced by Assembly Member Harkey

February 22, 2013

An act to amend Section ~~128~~ 15642 of the ~~Revenue and Taxation~~ Government Code, relating to ~~taxation~~ state government.

LEGISLATIVE COUNSEL'S DIGEST

AB 962, as amended, Harkey. ~~Property taxation: assessor: definition.~~
State government: survey of local assessment procedures.

Existing law requires the State Board of Equalization to conduct surveys with respect to the procedures, practices, and general performance of county assessors to determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the duties of the county assessor. Existing law requires the survey report to show the volume of assessing work to be done as measured by the various types of property to be assessed and the number of individual assessments to be made, the responsibilities devolving upon the county assessor, and the extent to which assessment practices are consistent with or differ from state law and regulations. Existing law also authorizes the report to show the county assessor's requirements for maps, records, and other equipment and supplies essential to the adequate performance of his or her duties, the number and classification of personnel needed by him or her for the adequate conduct of his or her office, and the fiscal outlay required to secure for that office sufficient funds to ensure the proper performance of its duties.

This bill would instead require the survey report to show the extent to which assessment practices are consistent with or differ from state law and regulations and the control procedures instituted to ensure the integrity of the assessment process. The bill would additionally authorize the report to show the volume of assessing work to be done as measured by the various types or property to be assessed and the number of individual assessments to be made, and the responsibilities devolving upon the county assessor.

~~Existing property tax law defines assessor to mean the assessing officer of a county.~~

~~This bill would make a technical, nonsubstantive change to this provision.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 15642 of the Government Code is
2 amended to read:
3 15642. The board shall send members of its staff to the several
4 counties and cities and counties of the state for the purpose of
5 conducting that research it deems essential for the completion of
6 a survey report pursuant to Section 15640 ~~with respect to each~~
7 ~~county and city and county.~~ The survey report shall show ~~the~~
8 ~~volume of assessing work to be done as measured by the various~~
9 ~~types of property to be assessed and the number of individual~~
10 ~~assessments to be made, the responsibilities devolving upon the~~
11 ~~county assessor, and the extent to which assessment practices are~~
12 consistent with or differ from state law and regulations *and the*
13 *control procedures instituted to ensure the integrity of the*
14 *assessment process.* The report may show the *volume of assessing*
15 *work to be done as measured by the various types or property to*
16 *be assessed and the number of individual assessments to be made,*
17 *the responsibilities devolving upon the county assessor, the county*
18 assessor’s requirements for maps, records, and other equipment
19 and supplies essential to the adequate performance of his or her
20 duties, the number and classification of personnel needed by him
21 or her for the adequate conduct of his or her office, and the fiscal
22 outlay required to secure for that office sufficient funds to ensure
23 the proper performance of its duties.

1 ~~SECTION 1. Section 128 of the Revenue and Taxation Code is~~
2 ~~amended to read:~~
3 ~~128. "Assessor" means the assessing officer of a county, by~~
4 ~~whatever title he or she may be known.~~

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