

**ASSEMBLY BILL**

**No. 1645**

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**Introduced by Assembly Member Alejo**

February 11, 2014

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An act to amend Section 2188.3 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1645, as introduced, Alejo. Property taxation: condominiums: assessment.

Existing property tax law requires real property to be assessed in a specified manner when it has been divided into condominiums, as defined.

This bill would make technical, nonsubstantive changes 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 2188.3 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 2188.3. Whenever real property has been divided into
- 4 condominiums, as defined in Section 783 of the Civil Code, ~~(a)~~
- 5 ~~each~~ *both of the following shall apply:*
- 6 (a) *Each* condominium owned in fee shall be separately assessed
- 7 to the owner thereof, and the tax on each ~~such~~ condominium shall
- 8 constitute a lien solely thereon; ~~(b)~~ ~~each~~.

1     **(b)** *Each* condominium not owned in fee shall be separately  
2 assessed, as if it were owned in fee, to the owner of the  
3 condominium or the owner of the fee or both (and the tax on each  
4 ~~such~~ condominium shall be a lien solely on the interest of the  
5 owner of the fee in the real property included in ~~such~~ *the*  
6 condominium and on ~~such~~ *the* condominium), if so agreed by the  
7 assessor in a writing of record; ~~such an~~ *the* agreement shall be  
8 binding upon ~~such~~ *the* assessor and his *or her* successors in office  
9 with respect to ~~such~~ *the* project so long as it continues to be divided  
10 into condominiums in the same manner as that in effect when the  
11 agreement was made.