

AMENDED IN ASSEMBLY MARCH 24, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2109

Introduced by Assembly Member Daly

February 20, 2014

An act to amend Section 15616 of the Government Code, relating to parcel taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 2109, as amended, Daly. Parcel taxes: reports.

Existing law requires the State Board of Equalization to annually report to the Governor the assessed value of a state-assessed and locally assessed real and personal property in each county, as specified, information concerning other taxes that the board administers, and any further information and suggestions as the board deems proper.

This bill would additionally require the board to annually report specified information relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax. The bill would additionally require the ~~tax collector~~ *auditor* of each county to provide any information to the board required by the board to comply with these provisions, as specified. By imposing new duties on local officials, this bill would impose a state-mandated local program.

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, if the Commission on State Mandates determines that the bill contains costs mandated by the state,

reimbursement for those costs shall be made pursuant to these statutory provisions.

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 15616 of the Government Code is
2 amended to read:

3 15616. (a) The board shall report annually to the Governor,
4 the report to be printed at state expense. The report shall show:

5 (1) The assessed value of state-assessed and locally assessed
6 real and personal property in each county and the assessed value
7 of state-assessed and locally assessed property in each incorporated
8 city or town.

9 (2) Information concerning other taxes which it administers.

10 (3) (A) Information relating to the imposition of each locally
11 assessed parcel tax, including, but not limited to, the following:

- 12 (i) The type and rate of parcel tax imposed.
- 13 (ii) The number of parcels subject to the parcel tax.
- 14 (iii) The number of parcels exempt from the parcel tax.
- 15 (iv) The sunset date of the parcel tax, if any.
- 16 (v) The amount of revenue received from the parcel tax.

17 (B) In implementing this subdivision, the board shall utilize
18 existing funds or resources.

19 (4) Any further information and suggestions the board deems
20 proper.

21 (b) The ~~tax collector~~ *auditor* of each county shall provide any
22 information to the board required by the board to comply with
23 subdivision (a). The board shall adopt regulations to prescribe the
24 format by which the ~~tax collector~~ *auditor* shall report that
25 information to the board.

26 SEC. 2. If the Commission on State Mandates determines that
27 this act contains costs mandated by the state, reimbursement to
28 local agencies and school districts for those costs shall be made
29 pursuant to Part 7 (commencing with Section 17500) of Division
30 4 of Title 2 of the Government Code.

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