

AMENDED IN ASSEMBLY APRIL 28, 2014

AMENDED IN ASSEMBLY APRIL 10, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2211

Introduced by Assembly Member Ting

February 20, 2014

An act to add Section 169.3 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2211, as amended, Ting. Counties: database: information regarding general ad valorem property tax revenues.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined.

This bill would require each county to make available to taxpayers on its Internet Web site a graph visualization of how general ad valorem property tax revenues are allocated countywide, as specified. This bill would require the Internet Web site to provide taxpayers with certain information about general ad valorem property tax revenues and the types of programs and services funded with general ad valorem property tax revenues, and to include links to other jurisdiction's Internet Web sites where more information about specific programs and services is detailed. This bill would require each county to update the graph

annually and to work to improve the appearance, organization, and clarity of the information provided. This bill would also require each county, as each county updates its information technology systems, to work towards acquiring systems that are able to provide taxpayers with an interactive, searchable database that allows taxpayers to receive a customized, comprehensive account of all of the services funded by general ad valorem property tax revenues, as specified.

By imposing new duties upon local county 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 169.3 is added to the Revenue and
2 Taxation Code, to read:

3 169.3. (a) (1) Each county shall make available to taxpayers
4 on its Internet Web site a graph visualization of how general ad
5 valorem property tax revenues are allocated countywide to each
6 jurisdiction, including, but not limited to, the county, any city, and
7 any special district, including school districts.

8 (2) The Internet Web site shall also do all of the following:

9 (A) Inform taxpayers that general ad valorem property tax
10 revenues remain in the county in which they are collected and are
11 used to fund a significant number of local government programs
12 and services, including programs and services provided by K–12
13 schools and community colleges, the county, cities, and special
14 districts.

15 (B) Provide a brief summary of the types of programs and
16 services funded with general ad valorem property tax revenues
17 provided by each jurisdiction.

18 (C) Include links to other jurisdiction’s Internet Web sites where
19 more information about specific programs and services funded

1 with general ad valorem property tax revenues is detailed, *if other*
2 *jurisdictions have such Internet Web sites.*

3 (3) Each county shall update the graph annually and work to
4 improve the appearance, organization, and clarity of the
5 information provided.

6 (b) As each county updates its information technology systems,
7 it shall work towards acquiring systems that are able to provide
8 taxpayers with an interactive, searchable database that allows
9 taxpayers to input information regarding their property tax liability
10 and receive a customized, comprehensive account of all of the
11 services funded with general ad valorem property tax revenues,
12 including, but not limited to, services provided by the county, any
13 city, and any special district, including school districts, in the tax
14 rate area in which the property of the taxpayer is located.

15 SEC. 2. If the Commission on State Mandates determines that
16 this act contains costs mandated by the state, reimbursement to
17 local agencies and school districts for those costs shall be made
18 pursuant to Part 7 (commencing with Section 17500) of Division
19 4 of Title 2 of the Government Code.