

AMENDED IN SENATE JUNE 18, 2014

AMENDED IN ASSEMBLY MAY 23, 2014

AMENDED IN ASSEMBLY APRIL 28, 2014

AMENDED IN ASSEMBLY APRIL 10, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

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**ASSEMBLY BILL**

**No. 2211**

**Introduced by Assembly Member Ting**

February 20, 2014

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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 at a summarized jurisdictional level, and to update the graph annually and work to improve the appearance, organization, and clarity of the information provided. This bill would require each county's 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 a link to the *final* county budget document where more information about specific programs and services is detailed.

By imposing new duties upon 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) Each county shall do both of the following:
- 4 (1) Make available to taxpayers on its Internet Web site a graph
- 5 visualization of how general ad valorem property tax revenues are
- 6 allocated countywide at a summarized jurisdictional level that
- 7 includes, but is not limited to, the county, cities, independent
- 8 special districts, ~~and~~ school districts, *and redevelopment successor*
- 9 *agencies.*
- 10 (2) Update the graph annually and work to improve the
- 11 appearance, organization, and clarity of the information provided.
- 12 (b) Each county’s Internet Web site shall also do all of the
- 13 following:
- 14 (1) Inform taxpayers that *all* general ad valorem property tax
- 15 revenues ~~remain in the county in which they are collected and~~ are
- 16 used to fund a significant number of local government programs
- 17 and services *within the county in which they are collected,*
- 18 including programs and services provided by K–12 schools and
- 19 community colleges, the county, cities, and special districts.

1 (2) Provide a brief summary of the types of programs and  
2 services funded with general ad valorem property tax revenues at  
3 a summarized jurisdictional level.

4 (3) Include a link to the county *final* budget document where  
5 more information about specific programs and services funded  
6 with general ad valorem property tax revenues is detailed, if the  
7 county posts such a document on its Internet Web site.

8 SEC. 2. If the Commission on State Mandates determines that  
9 this act contains costs mandated by the state, reimbursement to  
10 local agencies and school districts for those costs shall be made  
11 pursuant to Part 7 (commencing with Section 17500) of Division  
12 4 of Title 2 of the Government Code.