

Introduced by Senator Lieu

February 21, 2014

An act to amend Section 257.1 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1323, as introduced, Lieu. Property taxation: religious exemption: renewal.

Existing property tax law establishes, pursuant to Constitutional authorization, a property tax exemption for property exclusively used for religious purposes. Existing law requires the assessor to annually mail a notice to every person who received the religious exemption for the previous fiscal year that includes specified information, including, the circumstances under which the property may no longer be eligible for exemption. Existing law requires the notice to include a card that is to be returned to the assessor with specified information, including, the signature and title of any person who desires to maintain eligibility for the exemption.

This bill would additionally require a person claiming the exemption to include his or her printed name on the card to be returned to the assessor.

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

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

- 1 SECTION 1. Section 257.1 of the Revenue and Taxation Code
- 2 is amended to read:

1 257.1. For the 1983–84 fiscal year and fiscal years thereafter,
2 the assessor shall annually, prior to the lien date, mail a notice to
3 every person who received the religious exemption for the previous
4 fiscal year.

5 The notice shall be in a form and contain that information which
6 the board may prescribe, and shall set forth the circumstances
7 under which the property may no longer be eligible for exemption
8 and advise the person of the duty to inform the assessor if the
9 property is no longer eligible for exemption.

10 The notice shall include a card which is to be returned to the
11 assessor by any person who desires to maintain eligibility for the
12 religious exemption. That card shall be in the following form:

13

14 To all persons who have received a religious exemption for
15 the _____ fiscal year.

16

17 QUESTION: Will the property to which the exemption
18 applies in the _____ fiscal year continue to be used
19 exclusively for religious purposes in the _____ fiscal year?

20

21 Yes _____ No _____

22

23 Signature: _____ Title: _____

24

25 *Print Name:* _____

26

27 Failure to return this card does not of itself constitute a waiver
28 of exemption as called for by the California Constitution, but
29 may result in onsite inspection to verify exempt activity.

30