

**ASSEMBLY BILL**

**No. 237**

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**Introduced by Assembly Member Daly**

February 5, 2015

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An act to add Chapter 8.5 (commencing with Section 54930) to Part 1 of Division 2 of Title 5 of the Government Code, relating to local governments.

LEGISLATIVE COUNSEL'S DIGEST

AB 237, as introduced, Daly. Local governments: parcel taxes: notice.

Existing law authorizes cities, counties, and special districts to impose a parcel tax or property-related fee for specified purposes.

This bill would require, before the adoption of any new parcel tax, the legislative body of a local agency, as defined, to provide at least 90 days' notice of the vote to enact the proposed parcel tax to the owner of each parcel affected by the tax. This bill would require the notice to include specified information and to be provided to the property owner in a specified manner. This bill would provide that the local agency may recover the reasonable costs of the notice from the proceeds of the parcel tax.

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. Chapter 8.5 (commencing with Section 54930)
- 2 is added to Part 1 of Division 2 of Title 5 of the Government Code,
- 3 to read:

CHAPTER 8.5. PARCEL TAX NOTICES

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3 54930. (a) Before the adoption of any new parcel tax, the  
4 legislative body of a local agency shall provide at least 90 days'  
5 notice of the vote to enact the proposed parcel tax to the owner of  
6 each parcel affected by the tax.

7 (b) For purposes of this section:  
8 (1) "Local agency" means any city, county, or special district  
9 authorized to impose a parcel tax.

10 (2) "Parcel tax" means a special tax imposed upon a parcel of  
11 real property at a rate that is determined without regard to that  
12 property's value.

13 (c) The notice shall include, but is not limited to, the following  
14 information:

15 (1) The amount or rate of the proposed parcel tax. In the case  
16 of a proposed parcel tax that may vary by parcel, the proposed  
17 method of determining the amount of the parcel tax in sufficient  
18 detail to allow each property owner to calculate the amount of the  
19 tax to be levied against the owner's property.

20 (2) The method and frequency for collecting the proposed parcel  
21 tax, as well as the duration of time during which the parcel tax will  
22 be imposed.

23 (3) The date on which the proposed parcel tax will be voted  
24 upon.

25 (4) The telephone number and address of an individual, office,  
26 or organization that interested persons may contact to receive  
27 additional information about the proposed parcel tax.

28 (d) (1) The notice shall be accomplished through a mailing,  
29 postage prepaid, in the United States mail and shall be deemed  
30 given when so deposited.

31 (2) The envelope or the cover of the mailing shall include the  
32 name of the local agency and the return address of the sender. The  
33 notice shall be in at least 10-point type. The notice shall be mailed  
34 to all property owners, proposed to be subject to the new parcel  
35 tax, by a mailing by name to those persons whose names and  
36 address appear on the last equalized county assessment roll or the  
37 State Board of Equalization assessment roll, as applicable.

38 (e) The local agency may recover the reasonable costs of the  
39 notice required by this section from the proceeds of the parcel tax.  
40 The costs recovered for these purposes, whether recovered pursuant

- 1 to this subdivision or any other provision of law, shall not exceed
- 2 the reasonable costs of preparing and mailing the notice.

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