

AMENDED IN ASSEMBLY APRIL 6, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 237

Introduced by Assembly Member Daly

February 5, 2015

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 amended, 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~~² notice of the vote to enact the proposed parcel tax to the owner of each parcel affected by the tax *within one week of the local agency voting to place the proposed parcel tax on the ballot*. 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:

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CHAPTER 8.5. PARCEL TAX NOTICES

7 54930. (a) Before the adoption of any new parcel tax, the
8 legislative body of a local agency shall provide ~~at least 90 days~~²
9 notice of the vote to enact the proposed parcel tax to the owner of
10 each parcel affected by the tax *within one week following the local*
11 *agency's vote to place the proposed parcel tax on the ballot.*

12 (b) For purposes of this section:

13 (1) "Local agency" means any city, county, *school district*, or
14 special district authorized to impose a parcel tax.

15 (2) "Parcel tax" means a ~~special tax imposed upon a parcel of~~
16 ~~real property at a rate that is determined without regard to that~~
17 ~~property's value.~~ *tax levied by a local agency upon any parcel of*
18 *property identified using the assessor's parcel number system, or*
19 *upon any person as an incident of property ownership pursuant*
20 *to Section 4 of Article XIII A of the California Constitution, that*
21 *is collected via the annual property tax bill.*

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

24 (1) The amount or rate of the proposed parcel tax. ~~In the case~~
25 ~~of a proposed parcel tax that may vary by parcel, the proposed~~
26 ~~method of determining the amount of the parcel tax in sufficient~~
27 detail to allow each property owner to calculate the amount of the
28 tax to be levied against the owner's property.

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

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

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

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

4 (2) The envelope or the cover of the mailing shall include the
5 name of the local agency and the return address of the sender. The
6 notice shall be in at least 10-point type. The notice shall be mailed
7 to all property owners, proposed to be subject to the new parcel
8 tax, by a mailing by name to those persons whose names and
9 ~~address~~ *addresses* appear on the last equalized county assessment
10 roll or the State Board of Equalization assessment roll, as
11 applicable.

12 (e) The local agency may recover the reasonable costs of the
13 notice required by this section from the proceeds of the parcel tax.
14 The costs recovered for these purposes, whether recovered pursuant
15 to this subdivision or any other provision of law, shall not exceed
16 the reasonable costs of preparing and mailing the notice.