

AMENDED IN ASSEMBLY APRIL 20, 2015

AMENDED IN ASSEMBLY APRIL 6, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 237

Introduced by Assembly Member Daly
(Principal coauthor: Assembly Member Gatto)

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 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. *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 with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

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

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:

4
5 CHAPTER 8.5. PARCEL TAX NOTICES
6

7 54930. (a) Before the adoption of any new parcel tax, the
8 legislative body of a local agency shall provide notice of the vote
9 to enact the proposed parcel tax to the owner of each parcel affected
10 by the tax within one week following the local agency’s vote to
11 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 tax levied by a local agency upon any
16 parcel of property identified using the assessor’s parcel number
17 system, or upon any person as an incident of property ownership
18 pursuant to Section 4 of Article XIII A of the California
19 Constitution, that is collected via the annual property tax bill.

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

22 (1) The amount or rate of the proposed parcel tax in sufficient
23 detail to allow each property owner to calculate the amount of the
24 tax to be levied against the owner’s property.

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

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

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

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

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

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

21 *SEC. 2. No reimbursement is required by this act pursuant to*
22 *Section 6 of Article XIII B of the California Constitution for certain*
23 *costs that may be incurred by a local agency because, in that*
24 *regard, this act provides for reimbursement to a local agency in*
25 *the form of additional revenues from the proceeds of a parcel tax*
26 *that are sufficient in amount to fund the new duties established by*
27 *this act, within the meaning of Section 17556 of the Government*
28 *Code.*

29 *However, if a parcel tax is not approved by the voters, and if*
30 *the Commission on State Mandates determines that this act*
31 *contains costs mandated by the state, reimbursement to local*
32 *agencies and school districts for those costs shall be made pursuant*
33 *to Part 7 (commencing with Section 17500) of Division 4 of Title*
34 *2 of the Government Code.*