

AMENDED IN SENATE MAY 27, 2016

AMENDED IN ASSEMBLY APRIL 7, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2291**

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**Introduced by Assembly Member Achadjian**

February 18, 2016

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An act to amend Section 4143 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2291, as amended, Achadjian. Property taxes: delinquent taxes: partial payment: fee.

Under existing law, the board of supervisors of a county is required to comply with specified requirements prior to either approving an increase in an existing county fee or charge or initially imposing a new fee or charge.

Under existing property tax law, a tax collector is authorized, with the approval of the board of supervisors, to accept partial payments of delinquent taxes on tax-defaulted property.

This bill would, upon authorization by ordinance by the board of supervisors, authorize the county tax collector to charge a fee to recover the reasonable costs of instituting and maintaining a partial payment arrangement and would require the fee to be subject to those existing requirements applicable to increasing or initially imposing a new fee or charge. This bill would also require the ordinance authorizing the tax collector to charge a fee to include a limitation on the total amount of fees that may be ~~imposed~~ *imposed and to require the fee to be paid*

*prior to the application of any partial payments to penalties, interest, costs, and taxes due.*

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. Section 4143 of the Revenue and Taxation Code  
2 is amended to read:  
3 4143. (a) Notwithstanding any other provision of law, in the  
4 case of a deficiency in the payment of taxes due and payable  
5 pursuant to this part, the tax collector, with the approval of the  
6 board of supervisors, may accept partial payments from the  
7 taxpayer. The partial payments shall be applied first to all penalties,  
8 interest, and costs, and the balance, if any, shall be applied to the  
9 taxes due. The difference between the amount paid by the taxpayer  
10 and the amount due shall be treated as a delinquent tax in the same  
11 manner as any other defaulted tax.  
12 (b) Partial payments made pursuant to this section shall not be  
13 deemed a redemption, a partial redemption, or an installment  
14 payment under this part and they shall not alter either the date upon  
15 which the property became tax defaulted or the date the property  
16 becomes subject to a power of sale.  
17 (c) These partial payments shall not be construed as altering the  
18 amount of defaulted taxes for purposes of publications.  
19 (d) An election may be made by the taxpayer to pay the  
20 delinquent taxes in installments under Chapter 3 (commencing  
21 with Section 4186) and, if so, the installment payment shall be  
22 based upon the balance of the redemption amount determined  
23 pursuant to this section.  
24 (e) When the taxpayer requests a partial payment, or when the  
25 tax collector receives such a payment, the tax collector shall inform  
26 the taxpayer of the provisions of subdivision (b) by return mail.  
27 (f) (1) Upon authorization by ordinance by the board of  
28 supervisors, the tax collector may charge a fee to recover the  
29 reasonable costs of instituting and maintaining a partial payment  
30 arrangement under the provisions of this chapter. The fee is a  
31 charge described in paragraph (2) of subdivision (e) of Section 1  
32 of Article XIII C of the California Constitution and shall be subject

1 to the requirements of Chapter 12.5 (commencing with Section  
2 54985) of Part 1 of Division 2 of Title 5 of the Government Code.

3 (2) The ordinance authorizing the tax collector to charge a fee  
4 described in paragraph (1) shall include a limitation on the total  
5 amount of fees that may be imposed.

6 (3) *The ordinance authorizing the tax collector to charge a fee*  
7 *described in paragraph (1) shall require the fee to be paid prior*  
8 *to the application of any partial payments to penalties, interest,*  
9 *costs, and taxes due as specified in subdivision (a).*

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