

**ASSEMBLY BILL**

**No. 2476**

---

---

**Introduced by Assembly Member Daly**

February 19, 2016

---

---

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 2476, 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 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: yes.  
State-mandated local program: 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, all of the  
21 following 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, and the duration of time during which the parcel tax will be  
27 imposed.

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

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

4 (d) The notice shall be accomplished through a mailing, postage  
5 prepaid, in the United States mail and shall be deemed given when  
6 so deposited. The notice shall be mailed to all property owners,  
7 proposed to be subject to the new parcel tax, by a mailing by name  
8 to those persons whose names and addresses appear on the last  
9 equalized county assessment roll or the State Board of Equalization  
10 assessment roll, as applicable. The notice shall be in at least  
11 10-point type, and shall be in one of the following forms:

12 (1) An envelope or mailing which shall include the name of the  
13 local agency and the return address of the sender on the cover.

14 (2) A postcard, which shall include the name of the local agency  
15 and the return address of the sender on the front, and include the  
16 following information on the back in this format:  
17

18
19 Dear Property Owner:
20
21 The local agency named on the front of this postcard has voted to place a
22 parcel tax on the ballot for approval by registered voters.
23
24 The proposed parcel tax will be:
25 1. Voted upon on _____
26 [Date]
27 2. Levied at a rate of _____
28 [Amount or Rate of Proposed Tax]
29 3. Collected _____
30 [Frequency and Method of Collection]
31 4. Levied _____
32 [Specify number of years or if indefinitely]
33 If you have any questions about the proposed tax, please contact:
34 _____
35 [Name and Telephone Number]
36 _____
37 [Address]
38 _____
39 [Email Address or Website Address]
40

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

6 SEC. 2. No reimbursement is required by this act pursuant to  
7 Section 6 of Article XIII B of the California Constitution for certain  
8 costs that may be incurred by a local agency because, in that regard,  
9 this act provides for reimbursement to a local agency in the form  
10 of additional revenues from the proceeds of a parcel tax that are  
11 sufficient in amount to fund the new duties established by this act,  
12 within the meaning of Section 17556 of the Government Code.

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