

AMENDED IN ASSEMBLY APRIL 19, 2016

AMENDED IN ASSEMBLY MARCH 18, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2691**

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**Introduced by Assembly Member Holden**

February 19, 2016

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An act to add Section 2607.5 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2691, as amended, Holden. Property taxation: ~~Senior Citizen~~ Monthly Property Tax Payment Program.

Existing property tax law specifies that all taxes on personal property and half of the taxes on real property are due and payable each November 1 and provides that these taxes are delinquent if not paid by each December 10. Existing property tax law specifies that the second half of taxes on real property ~~are~~ *is* due each February 1 and provides that these taxes are delinquent if not paid by each April 10.

This bill would authorize a county board of supervisors to implement a ~~Senior Citizen~~ Monthly Property Tax Payment Program to authorize qualified taxpayers, as defined, to pay the ad valorem property tax owed on the qualified taxpayer's principal place of residence in monthly installments.

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 2607.5 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 2607.5. (a) Notwithstanding any other law, a county board of
- 4 supervisors may adopt a resolution or ordinance to implement a
- 5 ~~Senior-Citizen~~ Monthly Property Tax Payment Program, to
- 6 authorize qualified taxpayers to pay the ad valorem property tax
- 7 owed on the qualified taxpayer’s principal place of residence in
- 8 monthly installments.
- 9 (b) For purposes of this section, “qualified taxpayers” means a
- 10 taxpayer who is
- 11 ~~55 years of age or older.~~
- 12 *any or both of the following:*
- 13 (1) *A person who is 62 years of age or older.*
- 14 (2) *A person receiving supplemental security income for a*
- 15 *disability, regardless of age.*