

**ASSEMBLY BILL**

**No. 2789**

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**Introduced by Assembly Member Campos**

February 19, 2016

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An act to amend Section 4877 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2789, as introduced, Campos. Property tax: corrections.

Existing property tax law requires the State Board of Equalization to give an assessee opportunity for a hearing if a correction to the roll will increase the amount of taxes due, as provided, and provides that the board's decision is final.

This bill would make nonsubstantive changes to these provisions.

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 4877 of the Revenue and Taxation Code  
2     is amended to read:  
3     4877. If the correction will increase the amount of taxes due,  
4     the board shall give the assessee opportunity for a hearing after at  
5     least five ~~days~~ *days*' notice at which he *or she* may present his *or*  
6     *her* objections to the change. The board's decision is final.

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