

AMENDED IN SENATE APRIL 24, 1995

AMENDED IN SENATE APRIL 17, 1995

SENATE BILL

No. 716

**Introduced by Committee on Revenue and Taxation
(Senators Thompson (Chairman), Alquist, Boatwright,
Campbell, Kopp, Maddy, Marks, and Petris)**

February 22, 1995

An act to amend Section 798.61 of the Civil Code, to amend Sections 6257, 25831, and 27001 of the Government Code, to amend Sections 9201 and 10900 of the Probate Code, to add Section 3913.1 to the Public Resources Code, and to amend Sections 2503.2, 2615, 3692, 3704, 4710, 4831, and 4986.8 of, to add Sections 163, 623, 2637, and 4101.5 to, and to repeal ~~Sections 2623.5 and 5153~~ *Section 2623.5* of, the Revenue and Taxation Code, relating to property taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 716, as amended, Committee on Revenue and Taxation. Property taxation.

(1) Under the Mobilehomes Residency Law, the management of a mobilehome park may institute certain procedures to obtain a court order declaring the abandonment of a mobilehome and public sale of the mobilehome. Existing law provides that sale of the mobilehome passes title to the purchaser free of any prior interest, except for certain liens in favor of the state.

This bill would also except liens under the Manufactured Home Property Tax Law.

(2) The California Public Records Act authorizes a state or local agency, in the absence of a specified statutory fee, to charge a fee for the direct costs of duplication with respect to requests for copies of public records.

This bill would modify that authorization by instead allowing a state or local agency to charge a fee for the actual cost, as defined, of providing the requested materials.

(3) Existing law permits the board of supervisors of any county to establish a schedule of fees to be imposed and used for waste disposal sites and waste collection, as specified, and provides for collection of delinquent fees.

This bill would waive the requirements of a hearing and notice of hearing to protest delinquent fees where the county has adopted an administrative procedure that allows property owners to appeal the solid waste fee and property owners are notified of their right to appeal, as specified.

(4) Existing law authorizes a county treasurer to destroy a certificate of the county auditor that is received when money is paid into the county treasury if that certificate has been filed for more than one year and certain requirements are met with respect to reproduction and alternative preservation.

This bill would also authorize a county treasurer to destroy a certificate if it has been filed with the treasurer for more than 5 years.

(5) Existing law establishes the rights of creditors of a decedent and specifies claims governed by special statutes.

This bill would add claims arising under specific provisions of the property tax law as claims governed by special statutes.

(6) Existing law requires an affidavit of labor or improvements on a mining claim to be made and recorded with the county recorder in the county in which the mining claim is situated to avoid that claim being treated as abandoned for the following assessment year.

This bill would require a notice of intent to hold a lode claim, placer claim, millsite, or tunnel site to be recorded with the county recorder in which the claim or site is located within 30 days after the close of the tax assessment year if a notice of intent to hold a claim is required by federal law or a fee is paid to the federal government in lieu of an affidavit of labor or improvements.



(7) The Improvement Bond Acts of 1911 and 1915, and the Municipal Improvement Act of 1913, provide for the issuance of bonds secured by liens on real property, and provide for the allocation to local agencies of assessment revenues paid with respect to those liens.

This bill would require any entity that receives these assessment revenues to annually provide the county auditor with specified information. By imposing new annual reporting duties upon local agencies, this bill would impose a state-mandated local program.

(8) Existing property tax law establishes various requirements and procedures for the assessment of property and the compilation of the tax assessment rolls.

This bill would authorize an assessor to make a single entry on the assessment roll for all leased personal property in the county that is assessed with respect to the same taxpayer. This bill would provide that any property so assessed, in the absence of evidence establishing otherwise, shall be deemed to be located at the taxpayer's primary place of business within the county.

(9) Existing law authorizes a tax collector to require any taxpayer who makes an aggregate payment of \$100,000 or more on recent regular installments on the secured roll to make subsequent payments by electronic fund transfer.

This bill would extend that authorization to require payment by electronic fund transfer to taxpayers with aggregate payments of \$100,000 or more on the one installment of the most recent unsecured tax roll.

(10) Existing law requires a tax collector to give a receipt whenever taxes are paid in cash or the person making payment requests a receipt.

This bill would eliminate the requirement of giving a receipt to a person requesting one.

(11) Existing law provides that in computing delinquent penalties, redemption penalties, or interest, fractions of a cent shall be rejected.

This bill would delete that provision.

(12) Existing law requires the personal representative of a decedent to file a change in ownership statement with the county recorder or assessor in each county in which the



decedent owned real property at the time of death that is subject to probate proceedings.

This bill would require a property tax clearance certificate, issued by the county tax collector, to be filed in the court in which an estate is being probated prior to the final distribution of any estate in which the decedent owned real or personal property subject to local taxation. This bill would establish a procedure for the issuance of a certificate. The bill would make related changes.

(13) Existing law authorizes a tax collector, with respect to the sale of tax-defaulted property, to offer at a minimum bid to owners of contiguous parcels those tax-defaulted parcels that are rendered unusable by their size, location, or other conditions. Existing law also authorizes the tax collector to require that a defaulted unusable parcel be joined with a contiguous parcel as a condition of sale.

This bill would, instead, provide that the tax collector may require that the successful bidder request the assessor to combine the unusable parcel with his or her own parcel as a condition of sale.

(14) Existing law regulates the sale of tax-defaulted property by a tax collector.

This bill would require the original notice of sale to indicate that a parcel remaining unsold may be resold within a 90-day period and would require new parties of interest to be notified, as specified.

(15) Existing property tax law authorizes a county tax collector to cancel any tax assessment, special district tax, or special assessment if the amount is so small as not to justify the cost of collection, not to exceed \$20 per tax bill. Existing law also provides that any penalties, costs, or fees that are the result of nonpayment of any tax that is canceled may also be canceled.

This bill would eliminate the dollar limit and would also allow the cancellation of any special assessments, excluding improvement bonds, that are the result of nonpayment of any tax bill that is canceled.

(16) Existing property tax law requires notice on the tax bill for tax-defaulted property that prior year taxes are in default.



This bill would authorize the tax collector to provide additional notification of the tax defaulted status of the property to the property owner.

(17) Existing property tax law generally authorizes the correction of any error that results in an incorrect entry on the assessment roll.

This bill would, as provided, specify that this authority extends to an assessor’s failure to apply, where relevant, a specified statutory provision to determine the taxable value of property.

~~(18) Existing property tax law provides that, notwithstanding certain other provisions, whenever the auditor has impounded property tax revenues and those revenues are ultimately used to provide a refund of tax to the affected taxpayer, interest due to the taxpayer shall be calculated and paid at the rate, as specified, earned by the county on those revenues during the period of impoundment.~~

~~This bill would delete that provision.~~

~~(19)~~ This bill would also make clarifying changes with respect to property taxation.

~~(20)~~

(19) 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 no reimbursement is required by this act for a specified reason.

However, the bill would provide that if the Commission on State Mandates determines that this bill contains other costs mandated by the state, reimbursement for those costs shall be made pursuant to those statutory procedures and, if the statewide cost does not exceed \$1,000,000, shall be payable from the State Mandates Claims Fund.

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. Section 798.61 of the Civil Code is
2 amended to read:



1 798.61. (a) (1) As used in this section, “abandoned
2 mobilehome” means a mobilehome about which all of the
3 following are true:

4 (A) It is located in a mobilehome park on a site for
5 which no rent has been paid to the management for the
6 preceding 60 days.

7 (B) It is unoccupied.

8 (C) A reasonable person would believe it to be
9 abandoned.

10 (2) For purposes of this section:

11 (A) “Mobilehome” shall include a trailer coach, as
12 defined in Section 635 of the Vehicle Code, or a
13 recreational vehicle, as defined in Section 18010 of the
14 Health and Safety Code, if the trailer coach or
15 recreational vehicle also satisfies the requirements of
16 paragraph (1), including being located on any site within
17 a mobilehome park, even if the site is in a separate
18 designated section pursuant to Section 18215 of the
19 Health and Safety Code.

20 (B) “Abandoned mobilehome” shall include a
21 mobilehome which is uninhabitable because of its total or
22 partial destruction which cannot be rehabilitated, if the
23 mobilehome also satisfies the requirements of paragraph
24 (1).

25 (b) After determining a mobilehome in a mobilehome
26 park to be an abandoned mobilehome, the management
27 shall post a notice of belief of abandonment on the
28 mobilehome for not less than 30 days, and shall deposit
29 copies of the notice in the United States mail, postage
30 prepaid, addressed to the homeowner at the last known
31 address and to any known registered owner, if different
32 from the homeowner, and to any known holder of a
33 security interest in the abandoned mobilehome. This
34 notice shall be mailed by registered or certified mail with
35 a return receipt requested.

36 (c) Thirty or more days following posting pursuant to
37 subdivision (b), the management may file a petition in
38 the municipal or justice court for the judicial district in
39 which the mobilehome park is located for a judicial
40 declaration of abandonment of the mobilehome. Copies



1 of the petition shall be served upon the homeowner, any
2 known registered owner, and any known person having
3 a lien or security interest of record in the mobilehome by
4 posting a copy on the mobilehome and mailing copies to
5 those persons at their last known addresses by registered
6 mail with a return receipt requested in the United States
7 mail, postage prepaid.

8 (d) (1) Hearing on the petition shall be given
9 precedence over other matters on the court's calendar.

10 (2) If, at the hearing, the petitioner shows by a
11 preponderance of the evidence that the criteria for an
12 abandoned mobilehome has been satisfied and no party
13 establishes an interest therein at the hearing, the court
14 shall enter a judgment of abandonment, determine the
15 amount of charges to which the petitioner is entitled, and
16 award attorney's fees and costs to the petitioner.

17 (3) A default may be entered by the court clerk upon
18 request of the petitioner, and a default judgment shall be
19 thereupon entered, if no responsive pleading is filed
20 within 15 days after service of the petition by mail.

21 (e) (1) Within 10 days following a judgment of
22 abandonment, the management shall enter the
23 abandoned mobilehome and complete an inventory of
24 the contents and submit the inventory to the court.

25 (2) During this period the management shall post and
26 mail notice of intent to sell the abandoned mobilehome
27 and its contents under this section, and announcing the
28 date of sale, in the same manner as provided for the notice
29 of determination of abandonment under subdivision (b).

30 (3) At any time prior to sale of a mobilehome under
31 this section, any person having a right to possession of the
32 mobilehome may recover and remove it from the
33 premises upon payment to the management of all rent or
34 other charges due, including reasonable costs of storage
35 and other costs awarded by the court. Upon receipt of this
36 payment and removal of the mobilehome from the
37 premises pursuant to this paragraph, the management
38 shall immediately file an acknowledgment of satisfaction
39 of judgment pursuant to Section 724.030 of the Code of
40 Civil Procedure.



1 (f) Following the judgment of abandonment, but not
2 less than 10 days following the notice of sale specified in
3 subdivision (e), the management may conduct a public
4 sale of the abandoned mobilehome and its contents. The
5 management may bid at the sale and shall have the right
6 to offset its bids to the extent of the total amount due it
7 under this section. The proceeds of the sale shall be
8 retained by the management, but any unclaimed amount
9 thus retained over and above the amount to which the
10 management is entitled under this section shall be
11 deemed abandoned property and shall be paid into the
12 treasury of the county in which the sale took place within
13 30 days of the date of the sale. The former homeowner or
14 any other owner may claim any or all of that unclaimed
15 amount within one year from the date of payment to the
16 county by making application to the county treasurer or
17 other official designated by the county. If the county pays
18 any or all of that unclaimed amount to a claimant, neither
19 the county nor any officer or employee of the county is
20 liable to any other claimant as to the amount paid.

21 (g) Within 30 days of the date of the sale, the
22 management shall submit to the court an accounting of
23 the moneys received from the sale and the disposition of
24 the money and the items contained in the inventory
25 submitted to the court pursuant to subdivision (e).

26 (h) The management shall provide the purchaser at
27 the sale with a copy of the judgment of abandonment and
28 evidence of the sale, as shall be specified by the State
29 Department of Housing and Community Development
30 or the Department of Motor Vehicles, which shall register
31 title in the abandoned mobilehome to the purchaser upon
32 presentation thereof. The sale shall pass title to the
33 purchaser free of any prior interest, including any
34 security interest or lien, except the liens provided for in
35 Section 18116.1 of the Health and Safety Code and in
36 Chapter 5 (commencing with Section 5830) of Part 13 of
37 Division 1 of the Revenue and Taxation Code, in the
38 abandoned mobilehome.

39 SEC. 2. Section 6257 of the Government Code is
40 amended to read:



1 6257. Except with respect to public records exempt
2 by express provisions of law from disclosure, each state or
3 local agency, upon any request for a copy of records, that
4 reasonably describes an identifiable record, or
5 information produced therefrom, shall make the records
6 promptly available to any person, upon payment of fees
7 covering the actual ~~costs~~ *cost* of providing the requested
8 copies, or a statutory fee, if applicable. For purposes of the
9 preceding sentence, “actual cost” is not limited to
10 duplication or reproduction costs, but may also include
11 recovery of developmental and indirect costs, such as
12 overhead, personnel, supply, material, office, storage, and
13 computer costs. Any reasonably segregable portion of a
14 record shall be provided to any person requesting that
15 record after deletion of the portions that are exempt by
16 law.

17 SEC. 3. Section 25831 of the Government Code is
18 amended to read:

19 25831. Any fees authorized pursuant to Section 25830
20 or 25830.1 which remain unpaid for a period of 60 or more
21 days after the date upon which they were billed may be
22 collected thereafter by the county as provided herein.

23 (a) Once a year the board of supervisors shall cause to
24 be prepared a report of delinquent fees. The board shall
25 fix a time, date and place for hearing the report and any
26 objections or protests thereto.

27 (b) The board shall cause notice of the hearing to be
28 mailed to the landowners listed on the report not less than
29 10 days prior to the date of the hearing.

30 (c) At the hearing the board shall hear any objections
31 or protests of landowners liable to be assessed for
32 delinquent fees. The board may make revisions or
33 corrections to the report as it deems just, after which, by
34 resolution, the report shall be confirmed.

35 (d) The delinquent fees set forth in the report as
36 confirmed, *or the list prepared pursuant to subdivision*
37 *(e)*, shall constitute special assessments against the
38 respective parcels of land and are a lien on the property
39 for the amount of the delinquent fees. A certified copy of
40 the confirmed report, *or the list prepared pursuant to*

1 *subdivision (e)*, shall be filed with the county auditor for
2 the amounts of the respective assessments against the
3 respective parcels of land as they appear on the current
4 assessment roll. The lien created attaches upon
5 recordation, in the office of the county recorder of the
6 county in which the property is situated, of a certified
7 copy of the resolution of confirmation *or the list prepared*
8 *pursuant to subdivision (e)*. The assessment may be
9 collected at the same time and in the same manner as
10 ordinary county ad valorem property taxes are collected
11 and shall be subject to the same penalties and the same
12 procedure and sale in case of delinquency as provided for
13 those taxes. All laws applicable to the levy, collection and
14 enforcement of county ad valorem property taxes shall be
15 applicable to the assessment, except that if any real
16 property to which the lien would attach has been
17 transferred or conveyed to a bona fide purchaser for
18 value, or if a lien of a bona fide encumbrancer for value
19 has been created and attaches thereon, prior to the date
20 on which the first installment of the taxes would become
21 delinquent, then the lien that would otherwise be
22 imposed by this section shall not attach to the real
23 property and the delinquent fees, as confirmed, relating
24 to the property shall be transferred to the unsecured roll
25 for collection.

26 (e) The requirements of subdivisions (a), (b), and (c)
27 may be waived if the county has adopted an
28 administrative procedure that allows property owners to
29 appeal the solid waste fee and property owners are
30 notified of their right to appeal. A list of delinquent fees
31 shall be prepared showing the assessments of each
32 respective parcel and shall be filed with the auditor. ~~The~~
33 ~~fees shall be collected in the same manner, and subject to~~
34 ~~the same penalties and sale in case of delinquency, as~~
35 ~~county ad valorem taxes.~~

36 SEC. 4. Section 27001 of the Government Code is
37 amended to read:

38 27001. The treasurer shall file and keep the
39 certificates of the auditor delivered to him or her when
40 money is paid into the treasury. Notwithstanding Sections



1 26201, 26202, and 26205, the treasurer may destroy any
2 certificate pursuant to this section under either of the
3 following circumstances:

4 (a) The certificate has been filed for more than five
5 years.

6 (b) The certificate has been filed for more than one
7 year, and all of the following conditions are complied
8 with:

9 (1) The record, paper, or document is photographed,
10 microphotographed, or reproduced on film of a type
11 approved for permanent photographic records by the
12 National Bureau of Standards.

13 (2) The device used to reproduce the record, paper, or
14 document on film is one that accurately reproduces the
15 original thereof in all details.

16 (3) The photographs, microphotographs, or other
17 reproductions on film are placed in conveniently
18 accessible files and provision is made for preserving,
19 examining, and using the same.

20 SEC. 5. Section 9201 of the Probate Code is amended
21 to read:

22 9201. (a) Notwithstanding any other statute, if a
23 claim of a public entity arises under a law, act, or code
24 listed in subdivision (b):

25 (1) The public entity may provide a form to be used for
26 the written notice or request to the public entity required
27 by this chapter. Where appropriate, the form may
28 require the decedent's social security number, if known.

29 (2) The claim is barred only after written notice or
30 request to the public entity and expiration of the period
31 provided in the applicable section. If no written notice or
32 request is made, the claim is enforceable by the remedies,
33 and is barred at the time, otherwise provided in the law,
34 act, or code.

35 (b) Claims governed by special statutes:

36



1 Law, Act, or Code	Applicable Section
2	
3 Property Tax Law (commencing	Sections 60, 480, and 2637 of
4 with Section 60 of the Revenue	the Revenue and Taxation
5 and Taxation Code)	Code
6 Sales and Use Tax Law	Section 6487.1 of the Revenue
7 (commencing with Section 6001	and Taxation Code
8 of the Revenue and Taxation	
9 Code)	
10 Bradley–Burns Uniform Local	Section 6487.1 of the Revenue
11 Sales and Use Tax Law	and Taxation Code
12 (commencing with Section 7200	
13 of the Revenue and Taxation	
14 Code)	
15 Transactions and Use Tax Law	Section 6487.1 of the Revenue
16 (commencing with Section 7251	and Taxation Code
17 of the Revenue and Taxation	
18 Code)	
19 Motor Vehicle Fuel License Tax	Section 7675.1 of the Revenue
20 Law (commencing with Section	and Taxation Code
21 7301 of the Revenue and	
22 Taxation Code)	
23 Use Fuel Tax Law (commencing	Section 8782.1 of the Revenue
24 with Section 8601 of the	and Taxation Code
25 Revenue and Taxation Code)	
26 Personal Income Tax Law	Section 19517 of the Revenue
27 (commencing with Section	and Taxation Code
28 17001 of the Revenue and	
29 Taxation Code)	
30 Cigarette and Tobacco Products	Section 30207.1 of the
31 Tax Law (commencing with	Revenue and Taxation Code
32 Section 30001 of the Revenue	
33 and Taxation Code)	
34 Alcoholic Beverage Tax Law	Section 32272.1 of the Reve-
35 (commencing with Section	nue and Taxation Code
36 32001 of the Revenue and	
37 Taxation Code)	
38	



1	Unemployment Insurance Code	Section 1090 of the
2		Unemployment Insurance
3		Code
4	State Hospitals for the Mentally	Section 7277.1 of the Welfare
5	Disordered (commencing with	and Institutions Code
6	Section 7200 of the Welfare and	
7	Institutions Code)	
8	Medi-Cal Act (commencing	Section 9202 of the Probate
9	with Section 14000 of the	Code
10	Welfare and Institutions Code)	
11	Waxman-Duffy Prepaid Health	Section 9202 of the Probate
12	Plan Act (commencing with	Code
13	Section 14200 of the Welfare and	
14	Institutions Code)	

15
 16 SEC. 6. Section 10900 of the Probate Code is amended
 17 to read:

18 10900. (a) An account shall include both a financial
 19 statement as provided in subdivision (b) and a report of
 20 administration as provided in subdivision (c).

21 (b) The financial statement shall include a summary
 22 statement, together with supporting schedules, of:

- 23 (1) Property in all inventories.
- 24 (2) Receipts, excluding property listed in an
- 25 inventory.
- 26 (3) Gains on sales.
- 27 (4) Other acquisitions of property.
- 28 (5) Disbursements.
- 29 (6) Losses on sales.
- 30 (7) Other dispositions of property.
- 31 (8) Property remaining on hand.

32 (c) The report of administration shall state the
 33 liabilities of the estate, including creditor claims, and all
 34 other matters necessary to show the condition of the
 35 estate.

36 (d) The statement of liabilities in the report of
 37 administration shall include the following information:

- 38 (1) Whether notice to creditors was given under
- 39 Section 9050.



1 (2) Creditor claims filed, including the date of filing
2 the claim, the name of the claimant, the amount of the
3 claim, and the action taken on the claim.

4 (3) Creditor claims not paid, satisfied, or adequately
5 provided for. As to each claim, the statement shall
6 indicate whether the claim is due and the date due, the
7 date any notice of rejection was given, and whether the
8 creditor has brought an action on the claim. The
9 statement shall identify any real or personal property that
10 is security for the claim, whether by mortgage, deed of
11 trust, lien, or other encumbrance.

12 (4) Compliance with Section 2637 of the Revenue and
13 Taxation Code and the attachment to the accounting of
14 the tax clearance certificate obtained pursuant to that
15 section.

16 SEC. 7. Section 3913.1 is added to the Public
17 Resources Code, to read:

18 3913.1. (a) A notice of intent to hold a lode claim,
19 placer claim, millsite, or tunnel site shall be recorded in
20 the office of the county recorder in the county in which
21 the claim or site is located within 30 days after the close
22 of the assessment year under either of the following
23 circumstances:

24 (1) A notice of intent to hold a lode claim, placer claim,
25 millsite, or tunnel site is required by the laws of the
26 United States to hold possession.

27 (2) A fee is paid to the federal government in lieu of
28 an assessment work affidavit to hold possession of a lode
29 claim, placer claim, millsite, or tunnel site.

30 (b) The notice of intent shall be subject to the
31 provisions of subdivision (a) of Section 3913 and shall also
32 include a statement of the reason a notice of intent to hold
33 is being recorded and any other information required by
34 the federal government.

35 SEC. 8. Section 163 is added to the Revenue and
36 Taxation Code, to read:

37 163. Any entity that receives revenue that is derived
38 from payments with respect to an assessment lien created
39 pursuant to the Improvement Bond Act of 1911 (Division
40 7 (commencing with Section 5000) of the Streets and



1 Highways Code), the Municipal Improvement Act of
2 1913 (Division 12 (commencing with Section 10000) of
3 the Streets and Highways Code), or the Improvement
4 Bond Act of 1915 (Division 10 (commencing with Section
5 8500) of the Streets and Highways Code) shall annually
6 notify the assessor of all of the following:

7 (a) The lien amount on each subject parcel at the time
8 the lien was created.

9 (b) In the case in which a lien has been completely
10 satisfied, the date and amount of the payment in
11 satisfaction of the lien, and the identity of the party that
12 made that payment.

13 (c) The amount of the principal balance of the lien on
14 each subject parcel.

15 SEC. 9. Section 623 is added to the Revenue and
16 Taxation Code, to read:

17 623. The assessor may place a single assessment on the
18 roll for all leased personal property in the county that is
19 assessed with respect to the same taxpayer. Any property
20 assessed pursuant to this section shall, in the absence of
21 evidence establishing otherwise, be deemed to be located
22 at the taxpayer's primary place of business within the
23 county.

24 SEC. 10. Section 2503.2 of the Revenue and Taxation
25 Code is amended to read:

26 2503.2. (a) The tax collector for any city, county, or
27 city and county may, in his or her discretion, accept
28 electronic fund transfers in payment of any tax or
29 assessment, or on a redemption.

30 (b) The tax collector for any city, county, or city and
31 county may, in his or her discretion, require any taxpayer,
32 or any paying agent of a taxpayer or taxpayers, who makes
33 an aggregate payment of one hundred thousand dollars
34 (\$100,000) or more on the two most recent regular
35 installments on the secured roll or on the one installment
36 of the most recent unsecured tax roll, to make subsequent
37 payments by electronic fund transfer.

38 (c) Any taxpayer or paying agent making payment by
39 electronic fund transfer shall provide any supporting
40 documentation and electronic information as requested

1 by the tax collector. An electronic fund transfer made
2 pursuant to this section shall be made to the bank account
3 designated by the tax collector.

4 (d) Any costs incurred by the tax collector as a result
5 of the acceptance of electronic fund transfers pursuant to
6 this section shall be considered administrative costs of tax
7 collection, except that if for any reason the electronic
8 fund transfer is not completed, those costs shall be
9 recovered as provided in subdivision (g).

10 (e) The acceptance of an electronic fund transfer shall
11 constitute payment of a tax, assessment, or redemption as
12 of the date of acceptance when, but not before, the
13 transfer has been completed. An electronic fund transfer
14 is completed by acceptance by the bank designated by
15 the tax collector of the payment specified by the
16 originator's payment order.

17 (f) If an electronic fund transfer is not accepted for
18 any reason, any record of payment entered on any official
19 record indicating the acceptance of that transfer shall be
20 canceled, and the tax or assessment shall be a lien as if no
21 payment has been attempted. When a cancellation of a
22 record of payment is made, the canceling officer shall
23 record the cancellation on the record which contained
24 the notation of payment, and shall immediately cause a
25 written notice of cancellation to be sent to the person
26 attempting the electronic fund transfer.

27 (g) Upon notice of nonacceptance of an electronic
28 fund transfer, the tax collector may charge the person
29 who attempted the electronic fund transfer a fee not to
30 exceed the costs of processing the transfer, providing
31 notice of nonacceptance to that person, and making
32 required cancellations on the tax roll. The amount of any
33 fee charged pursuant to this subdivision shall be set by the
34 governing body of the relevant city, county, or city and
35 county, and may be added to the tax bill and collected in
36 the same manner as costs recovered pursuant to Section
37 2621.

38 SEC. 11. Section 2615 of the Revenue and Taxation
39 Code is amended to read:



1 2615. Whenever taxes are paid in cash, the tax
2 collector shall give a receipt to the person making
3 payment, specifying each of the following:

4 (a) The amount paid.

5 (b) The fiscal year and the installment of taxes to
6 which the payment applies.

7 (c) The description of the property.

8 The receipt shall be issued without charge.

9 SEC. 12. Section 2623.5 of the Revenue and Taxation
10 Code is repealed.

11 SEC. 13. Section 2637 is added to the Revenue and
12 Taxation Code, to read:

13 2637. (a) (1) Except as provided in paragraph (2), a
14 property tax clearance certificate shall be required to be
15 filed in the court in which an estate is being probated
16 prior to the final distribution of any estate in which the
17 decedent owned real or personal property subject to local
18 taxation.

19 (2) Property held in joint tenancy is exempt from the
20 tax clearance requirement where there is a survivor who
21 would receive ownership of the property.

22 (b) (1) The personal representative of a decedent
23 shall submit a demand in writing to the county tax
24 collector of each county in which the decedent owned
25 property.

26 (2) The demand shall request a statement showing the
27 outstanding balances, if any, of current taxes, delinquent
28 taxes, an estimate of the amount of taxes which are a lien
29 not yet due and payable, and an estimate of the amount
30 of taxes which will become a lien because of the change
31 of ownership brought about by the death of the decedent.

32 (c) (1) Upon the payment of the total outstanding
33 balances of taxes and applicable fees, the county tax
34 collector shall issue a property tax clearance certificate.

35 (2) The certificate shall be valid for at least 30 days
36 from the date of issuance.

37 (3) The certificate may indicate that the county tax
38 collector finds that no local property taxes are due or
39 likely to become due, or that any applicable property
40 taxes have been paid or are to be paid in a manner not



1 requiring withholding of approval of the final
2 distribution.

3 (d) The tax collector shall not charge a fee for the first
4 issuance of a property tax clearance certificate, but may
5 charge a fee for the issuance of any subsequent certificate
6 pertaining to that same property. The amount of the fee
7 shall not exceed the actual costs of preparing and
8 processing the certificate.

9 SEC. 14. Section 3692 of the Revenue and Taxation
10 Code is amended to read:

11 3692. (a) The tax collector shall attempt to sell
12 tax-defaulted property as provided in this chapter within
13 four years of the time that the property becomes subject
14 to sale for nonpayment of taxes unless by other provisions
15 of law the property is not subject to sale. If there are no
16 acceptable bids at the attempted sale, the tax collector
17 shall with the approval of the Controller attempt to sell
18 the property at intervals of no more than six years until
19 the property is sold.

20 (b) When oil, gas, or mineral rights are subject to sale
21 for nonpayment of taxes, the tax collector may offer the
22 interest at minimum bid to the holders of outstanding
23 interests where the interest subject to sale is a partial
24 interest or, where the interest subject to sale is a complete
25 and undivided interest, to the owner or owners of the
26 property to which the oil, gas, or mineral rights are
27 appurtenant.

28 (c) When parcels that are rendered unusable by their
29 size, location, or other conditions are subject to sale for
30 nonpayment of taxes, the tax collector may offer the
31 parcel at a minimum bid to owners of contiguous parcels.
32 The tax collector may require that the successful bidder
33 request the assessor to combine the unusable parcel with
34 his or her own parcel as a condition of sale.

35 (d) Sealed bid sale procedures shall be used when
36 offers are made pursuant to subdivision (b) or (c), and
37 the property shall be sold to the highest eligible bidder.
38 The offers shall remain in effect for 30 days or until notice
39 is given pursuant to Section 3702, whichever is later.



1 (e) The original notice shall indicate that any parcel
2 remaining unsold may be resold within a 90-day period
3 and any new parties of interest shall be notified in
4 accordance with Section 3701. This subdivision shall not
5 apply to properties sold pursuant to Chapter 8
6 (commencing with Section 3771).

7 SEC. 15. Section 3704 of the Revenue and Taxation
8 Code is amended to read:

9 3704. The notice of intended sale shall state all of the
10 following:

- 11 (a) The date, time, and place of the intended sale.
- 12 (b) A description of the property to be sold.
- 13 (c) The name of the last assessee of the property.
- 14 (d) The minimum acceptable bid of the property to be
15 sold.

16 (e) There shall also be a statement that if the property
17 is not redeemed before the close of business on the last
18 business day prior to the date of the sale, the right of
19 redemption will cease.

20 (f) If the property is sold, parties of interest, as defined
21 in Section 4675, have the right to file a claim with the
22 county for any proceeds from the sale which are in excess
23 of the liens and costs required to be paid from the
24 proceeds.

25 (g) If excess proceeds result from the sale, notice will
26 be given to parties of interest, pursuant to law.

27 (h) If the parcel remains unsold after the tax sale, the
28 date, time, and location of any subsequent sale.

29 SEC. 16. Section 4101.5 is added to the Revenue and
30 Taxation Code, to read:

31 4101.5. The tax collector may provide notification of
32 the tax defaulted status of the property to the property
33 owner. This notice is in addition to the notification
34 required by Section 2612.

35 SEC. 17. Section 4710 of the Revenue and Taxation
36 Code is amended to read:

37 4710. After apportionment to the state of the amounts
38 prescribed by Section 4656.5, amounts received for the
39 redemption of tax-defaulted property shall be distributed
40 as follows:



1 (a) Any amounts levied but not apportioned to funds
 2 at the time of levy in the manner authorized by this
 3 chapter and any redemption penalties collected on those
 4 amounts shall be distributed to funds as prescribed in
 5 Chapter 1c (commencing with Section 4656), except that
 6 assessments not apportioned previously shall be
 7 distributed to the funds for which levied.

8 (b) Any amounts which were apportioned to funds at
 9 the time of the levy in the manner authorized by this
 10 chapter shall be distributed to the apportioned tax
 11 resources accounts. The pro rata of redemption penalties
 12 or interest collected on any amounts levied but not
 13 apportioned to funds at the time of levy shall be
 14 distributed to the respective funds and the balance of
 15 redemption penalties or interest together with
 16 delinquency penalties shall be apportioned to the tax
 17 losses reserve fund.

18 (c) Amounts collected as costs shall be distributed to
 19 a restricted county fund to be allocated only for the
 20 following purposes:

- 21 (1) Updating and improving information with respect
 22 to delinquent taxes.
- 23 (2) Redemption systems.
- 24 (3) Monthly settlements with the auditor pursuant to
 25 Section 4108.
- 26 (4) The collection of taxes by the tax collector.

27 The total amount collected on the secured tax roll shall
 28 be entered on the secured taxes receivable accounts.

29 SEC. 18. Section 4831 of the Revenue and Taxation
 30 Code is amended to read:

31 4831. (a) Any error resulting in incorrect entries on
 32 the roll may be corrected under this article, including an
 33 assessor's failure to apply subdivision (b) of Section 51, in
 34 any case in which that subdivision applies, to determine
 35 the taxable value of property. The correction may be
 36 made at any time after the roll is delivered to the auditor
 37 but shall be made within four years after the making of
 38 the assessment which is being corrected, except that an
 39 assessor's failure, as described in the preceding sentence,
 40 to apply subdivision (b) of Section 51 shall be corrected



1 within six months of the delivery of the affected roll. This
2 section does not apply to either of the following:

- 3 (1) Errors involving the exercise of value judgments.
- 4 (2) Escape assessments caused by the assessee's failure
5 to report the information required by Article 2
6 (commencing with Section 441) of Chapter 3 of Part 2.

7 If any error referred to in this subdivision is discovered
8 as the result of an audit of a taxpayer's books and records,
9 that error may be corrected at any time prior to the
10 expiration of six months after the completion of the audit.

11 (b) Taxes which are not a lien or charge on the
12 property assessed may be transferred from the secured
13 roll to the unsecured roll of the corresponding year by the
14 county auditor. These taxes shall be collected in the same
15 manner as other delinquent taxes on the unsecured roll
16 and shall be subject to delinquent penalties in the same
17 manner as taxes transferred to the unsecured roll under
18 Section 5090. The statute of limitations for the collection
19 of those taxes shall commence to run from the date of
20 transfer.

21 SEC. 19. Section 4986.8 of the Revenue and Taxation
22 Code is amended to read:

23 4986.8. (a) On recommendation of the tax collector,
24 the auditor may cancel any tax bill if the amount is so
25 small as not to justify the cost of collection.

26 (b) Any penalties, costs, fees, or special assessments,
27 excluding improvement bonds, that are the result of
28 nonpayment of any tax bill which is canceled pursuant to
29 this section may also be canceled.

30 ~~SEC. 20. Section 5153 of the Revenue and Taxation~~
31 ~~Code is repealed.~~

32 ~~SEC. 21.—~~

33 SEC. 20. No reimbursement is required by this act
34 pursuant to Section 6 of Article XIII B of the California
35 Constitution because the local agency or school district
36 has the authority to levy service charges, fees, or
37 assessments sufficient to pay for the program or level of
38 service mandated by this act.

39 However, notwithstanding Section 17610 of the
40 Government Code, if the Commission on State Mandates



1 determines that this act contains costs mandated by the
2 state, reimbursement to local agencies and school
3 districts for those costs shall be made pursuant to Part 7
4 (commencing with Section 17500) of Division 4 of Title
5 2 of the Government Code. If the statewide cost of the
6 claim for reimbursement does not exceed one million
7 dollars (\$1,000,000), reimbursement shall be made from
8 the State Mandates Claims Fund.

9 Notwithstanding Section 17580 of the Government
10 Code, unless otherwise specified in this act, the provisions
11 of this act shall become operative on the same date that
12 the act takes effect pursuant to the California
13 Constitution.

