

AMENDED IN SENATE MAY 18, 1999

AMENDED IN SENATE MAY 6, 1999

SENATE BILL

No. 1293

Introduced by Senator Schiff

February 26, 1999

An act to add Section 5171 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1293, as amended, Schiff. Property taxation: suit for refund: evidence.

Existing property tax law requires a trial court in a suit for the refund of state-assessed property taxes to conduct an independent review of evidence relevant to valuation issues.

This bill would, for purposes of an action for the refund of locally assessed taxes, require a trial court, in reviewing findings of fact *presented by either party*, to exercise its independent judgment pursuant to a specified statutory provision.

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 5171 is added to the Revenue
2 and Taxation Code, to read:
3 5171. (a) In a suit for refund of locally assessed
4 property taxes, the trial court shall, in reviewing findings

1 of fact *presented by either party*, exercise its independent
2 judgment on the evidence in accordance with subdivision
3 (c) of Section 1094.5 of the Code of Civil Procedure.

4 (b) No provision of this section shall be construed to
5 change existing law as it applies to judicial review of legal
6 issues raised in assessment appeals.

