

ASSEMBLY BILL

No. 143

Introduced by Assembly Member Jeffries

January 22, 2009

An act to amend Section 2781 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 143, as introduced, Jeffries. Property taxation: replicated tax payments: return.

Existing property tax law requires a county to return a replicated tax payment to the tendering party within 60 days following the receipt of the replicated tax payment.

This bill would authorize an owner of record to instruct a tax collector, by written request, to refund a replicated payment on a current assessment to the tendering party who is not an owner of record, if that tendering party is known at the time the request is made by the owner of record.

By changing the manner in which tax collectors return replicated tax payments, 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, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. It is the intent of the Legislature, in enacting this
2 bill, to do all of the following:

3 (a) Address issues of adverse possession as it relates to property
4 tax payments.

5 (b) Address the problems and difficulties that arise when an
6 adverse party attempts to pay taxes for property that he or she is
7 not the owner of record.

8 (c) Establish a clear and simplified system for the return of
9 replicated tax payments, by authorizing tax collectors to return a
10 replicated tax payment to the tendering party who is not the owner
11 of record.

12 SEC. 2. Section 2781 of the Revenue and Taxation Code is
13 amended to read:

14 2781. (a) If a taxpayer or agent for the taxpayer submits a
15 payment indicated for application to a specific tax or tax installment
16 and that tax or tax installment already has been paid, the county
17 shall return the replicated payment to the tendering party within
18 60 days. However, when a replicated payment is made of any tax
19 or tax installment paid by a certificate of eligibility pursuant to
20 Section 2514, the amount of the replicated payment shall be paid
21 to the person shown on the certificate.

22 (b) (1) *An owner of record may instruct a tax collector, by*
23 *written request, to refund a replicated payment on a current*
24 *assessment to the tendering party who is not an owner of record,*
25 *if that tendering party is known at the time the request is made by*
26 *the owner of record.*

27 (2) *The request shall be submitted by the owner of record and*
28 *shall satisfy both of the following requirements:*

29 (A) *The request shall be certified by the owner of record as true,*
30 *correct, and complete to the best of his or her knowledge.*

31 (B) *The request shall be accompanied by a certified copy of a*
32 *deed, judgment, or other instrument that legally verifies ownership*
33 *of the property.*

1 (3) *The tax collector shall not be required to make a*
2 *determination as to the ownership of the property.*

3 (4) *This subdivision does not apply to any payment on a current*
4 *assessment that is delinquent.*

5 SEC. 3. If the Commission on State Mandates determines that
6 this act contains costs mandated by the state, reimbursement to
7 local agencies and school districts for those costs shall be made
8 pursuant to Part 7 (commencing with Section 17500) of Division
9 4 of Title 2 of the Government Code.

10 SEC. 4. This act is an urgency statute necessary for the
11 immediate preservation of the public peace, health, or safety within
12 the meaning of Article IV of the Constitution and shall go into
13 immediate effect. The facts constituting the necessity are:

14 In order for counties to timely and properly provide a refund of
15 replicated tax payments to tendering parties, it is necessary that
16 this act take effect immediately.