

AMENDED IN SENATE JUNE 24, 2009

AMENDED IN SENATE JUNE 3, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 143

Introduced by Assembly Member Jeffries

January 22, 2009

An act to ~~amend Section 2781 of~~ *add Section 2781.5 to* the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 143, as amended, 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 no reimbursement is required by this act for a specified reason.

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. 2. Section 2781.5 is added to the Revenue and Taxation
6 Code, to read:

7 2781.5. (a) An owner of record may instruct a tax collector,
8 by written request, to refund a replicated payment on a current
9 assessment to the tendering party who is not an owner of record,
10 if that tendering party is known at the time the request is made by
11 the owner of record.

12 (b) The request shall be submitted by the owner of record and
13 shall satisfy both of the following requirements:

14 (1) The request shall be certified by the owner of record as true,
15 correct, and complete to the best of his or her knowledge.

16 (2) The request shall be accompanied by a certified copy of a
17 deed, judgment, or other instrument that legally verifies ownership
18 of the property.

19 (c) The tax collector shall not be required to make a
20 determination as to the ownership of the property.

21 (d) This section does not apply to any payment on a current
22 assessment that is delinquent.

23 SEC. 3. No reimbursement is required by this act pursuant to
24 Section 6 of Article XIII B of the California Constitution because
25 the only costs that may be incurred by a local agency or school
26 district are the result of a program for which legislative authority
27 was requested by that local agency or school district, within the
28 meaning of Section 17556 of the Government Code and Section
29 6 of Article XIII B of the California Constitution.

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

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