ASSEMBLY BILL No. 2209

Introduced by Assembly Member Galgiani

February 18, 2010

An act to amend Section 155 of the Revenue and Taxation Code, relating to taxation.

legislative counsel's digest

AB 2209, as introduced, Galgiani. Property taxation.

Existing law authorizes a county board of supervisors or its executive director to extend the time that is fixed for the performance of any act, with respect to the assessment of property taxes, by the assessor or county board for not more than 30 days, or, in the case of public calamity, 40 days, as specified, and requires the executive director of the board, if an extension of time is granted, to give written notice, as specified.

This bill would make technical, nonsubstantive changes to that provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

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

SECTION 1. Section 155 of the Revenue and Taxation Code is amended to read:

155. The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for ~~not~~ *no* more than 30 days, or, in case of public calamity, 40 days. If an extension of time is granted, the

executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the officer or county board to whom the extension is granted. The executive director shall ~~inform~~ *notify* the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended.

O