Senate Bill No. 822

CHAPTER 204

An act to amend Sections 72, 155.20, 441.5, and 2823 of, and to add Section 205.6 to, the Revenue and Taxation Code, relating to taxation.

[Approved by Governor October 11, 2009. Filed with Secretary of State October 11, 2009.]

LEGISLATIVE COUNSEL'S DIGEST

SB 822, Committee on Revenue and Taxation. Property taxation: local administration.

(1) Existing law provides for the creation of an assessor's office in each county, and requires the assessor's office to determine the new base year value for taxable real property that has been newly constructed. Existing law requires an assessee or his or her designee to file with the city, county, or city and county, a scale copy of the floor plans and exterior dimensions of the building designated for the county assessor at the time the assessee files, or causes to be filed, an approved set of building plans.

This bill would authorize the county assessor to require the floor plans to be provided to the assessor in an electronic format, if available.

(2) Existing property tax law authorizes each county board of supervisors to exempt from property taxation those properties having a full value too low to justify the costs of assessment and collection, and limits any exemption granted by each county board of supervisors to property with a value not exceeding $5,000.

This bill would increase the limit for this exemption from $5,000 to $10,000.

(3) The California Constitution authorizes the exemption from property taxation of the principal residence of a disabled veteran, or a veteran's spouse, in the case in which a person has, as a result of a service-connected disease or injury, become disabled or died while on active duty in military service. Existing property tax law requires the State Board of Equalization to prescribe all procedures and forms required to carry into effect any property tax exemption.

This bill would authorize county assessors to supply specified information from disabled veterans' property tax exemption claims and county records at the written request of the board, in order to prevent duplications of the disabled veterans' property tax exemption within the state and improper overlapping with other benefits provided by law.

(4) Existing law requires taxpayers that meet certain criteria to file a signed property statement with the county assessor. Existing law authorizes a taxpayer, in lieu of completing the property statement as printed by the assessor, to furnish the information required as attachments to the property

statement, provided that one copy of the property statement is signed by the taxpayer and contains an appropriate reference to the data attached, or the property statement is filed electronically and authenticated, as specified.

This bill would authorize a taxpayer to complete a property statement that is substantially similar to the property statement as printed by the assessor, as provided, in lieu of completing the property statement as printed by the assessor, and would authorize the assessor to consider the information provided by the taxpayer, in lieu of completing the property statement as printed by the assessor, as the property statement.

(5) Existing law prohibits a county assessor from making a separate valuation of any parcel covered by a subdivision map filed for record after the lien date immediately preceding the current fiscal year.

This bill would provide that this prohibition does not apply in any county in which the board of supervisors provides for a separate valuation pursuant to an ordinance adopted by a majority vote of the board.

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

SECTION 1. Section 72 of the Revenue and Taxation Code is amended to read:

72. (a) A copy of any building permit issued by any city, county, or city and county shall be transmitted by each issuing entity to the county assessor as soon as possible after the date of issuance.

(b) A copy of any certificate of occupancy or other document that shows the date of completion of new construction issued or finalized by any city, county, or city and county, shall be transmitted by each entity to the county assessor within 30 days after the date of issuance or finalization.

(c) At the time an assessee files, or causes to be filed, an approved set of building plans with the city, county, or city and county, a scale copy of the floor plans and exterior dimensions of the building designated for the county assessor shall be filed by the assessee or his or her designee. The scale copy shall be in sufficient detail to allow the assessor to determine the square footage of the building and, in the case of a residential building, the intended use of each room. The county assessor may require the floor plans be provided to the county assessor in an electronic format, if available. An assessee, or his or her designee, where multiple units are to be constructed from the same set of building plans, may file only one scale copy of floor plans and exterior dimensions, so long as each application for a building permit with respect to those building plans specifically identifies the scale copy filed pursuant to this section. However, where the square footage of any one of the multiple units is altered, an assessee, or his or her designee, shall file a scale copy of the floor plan and exterior dimensions that specifically identifies the alteration from the previously filed scale copy. The receiving authority shall transmit that copy to the county assessor as soon as possible after the final plans are approved.

(d) The board of supervisors of a county may enact, by a majority vote of its entire membership, an ordinance, resolution, or board order that requires the local agency that approves the tentative map or maps, and any conditions of approval for the tentative map or maps that are filed with a county or a city in that county, to submit a copy of the map or maps, and any conditions of approval for the tentative map or maps, to the county assessor as soon as possible after the map or maps are filed. The ordinance, resolution, or board order may require that the map or maps be provided to the county assessor in an electronic format, if available in that form.

SEC. 2. Section 155.20 of the Revenue and Taxation Code is amended to read:

155.20. (a) Subject to the limitations listed in subdivisions (b), (c), (d), and (e), a county board of supervisors may exempt from property tax all real property with a base year value (as determined pursuant to Chapter 1 (commencing with Section 50) of Part 0.5), and personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them.

(b) (1) The board of supervisors shall have no authority to exempt property with a total base year value or full value of more than ten thousand dollars ($10,000), except that this limitation is increased to fifty thousand dollars ($50,000) in the case of a possessory interest, for a temporary and transitory use, in a publicly owned fairground, fairground facility, convention facility, or cultural facility. For purposes of this paragraph, “publicly owned convention or cultural facility” means a publicly owned convention center, civic auditorium, theater, assembly hall, museum, or other civic building that is used primarily for staging any of the following:

(A) Conventions, trade and consumer shows, or civic and community events.

(B) Live theater, dance, or musical productions.

(C) Artistic, historic, technological, or educational exhibits.

(2) In determining the level of the exemption, the board of supervisors shall determine at what level of exemption the costs of assessing the property and collecting taxes, assessments, and subventions on the property exceeds the proceeds to be collected. The board of supervisors shall establish the exemption level uniformly for different classes of property. In making this determination, the board of supervisors may consider the total taxes, special assessments, and applicable subventions for the year of assessment only or for the year of assessment and succeeding years where cumulative revenues will not exceed the cost of assessments and collections.

(c) This section does not apply to those real or personal properties enumerated in Section 52.

(d) The exemption authorized by this section shall be adopted by the board of supervisors on or before the lien date for the fiscal year to which the exemption is to apply and may, at the option of the board of supervisors, continue in effect for succeeding fiscal years. Any revision or rescission of the exemption shall be adopted by the board of supervisors on or before the lien date for the fiscal year to which that revision or rescission is to apply.

(e) Nothing in this section shall authorize either of the following:

(1) A county board of supervisors to exempt new construction, unless the new total base year value of the property, including this new construction, is ten thousand dollars ($10,000) or less.

(2) An assessor to exempt or not to enroll any property of any value, unless specifically authorized by a county board of supervisors, pursuant to this section.

SEC. 3. Section 205.6 is added to the Revenue and Taxation Code, to read:

205.6. In order to prevent duplications of the disabled veterans' property tax exemption within the state and improper overlapping with other benefits provided by law, county assessors may supply information from disabled veterans' property tax exemption claims and county records as is specified by written request of the board necessary to fully identify all disabled veterans' property tax exemption claims allowed by the assessors. The board may specify that the information include all or a part of the names and social security numbers of claimants and spouses and the identity and location of the dwelling to which the exemption applies. The information may be required in the form of data-processing media or other media and in such format as is compatible with the recordkeeping processes of the counties and the auditing procedures of the state.

SEC. 4. Section 441.5 of the Revenue and Taxation Code is amended to read:

441.5. (a) In lieu of completing the property statement as printed by the assessor pursuant to Section 452, the assessor may accept the information required of the taxpayer by any of the following methods:

(1) Attachments to the property statement, provided that the attachments shall be in a format as specified by the assessor and one copy of the property statement, as printed by the assessor, is signed by the taxpayer and carries appropriate reference to the data attached.

(2) An electronically filed property statement that is authenticated as provided in subdivision (k) of Section 441.

(3) A property statement that is substantially similar to the property statement as printed by the assessor that is signed by the taxpayer.

(b) The assessor may consider information provided by any of the methods specified in subdivision (a) as the property statement for purposes of this division.

SEC. 5. Section 2823 of the Revenue and Taxation Code is amended to read:

2823. (a) The county assessor shall determine a separate valuation on the parcel, and shall determine the valuation of the remaining parcel. The sum of the valuations of the parcels shall equal their total valuation before separation.

(b) A separate valuation shall not be made of any parcel covered by a subdivision map filed for record after the lien date immediately preceding the current fiscal year. However, this prohibition shall not apply in any county in which the board of supervisors provides for a separate valuation pursuant to an ordinance adopted by a majority vote of the board. In connection with the recording of a final subdivision map a segregation may nevertheless be made so as to include all of the land within the subdivision in a single parcel.

(c) A separate valuation shall not be made dividing any piece of property separately assessed in the original assessment into more than four parcels. However, this prohibition shall not apply in any county in which the board of supervisors so provides in an ordinance adopted by a majority vote of the board.

(d) Notwithstanding any other provision of law, a separate valuation to divide any existing residential structure into a subdivision, as defined in Section 66424 of the Government Code, shall not be made until a subdivision final map or parcel map, as described in Sections 66434 and 66445, respectively, of the Government Code has been recorded as required by law. If the requirement for a parcel map is waived pursuant to subdivision (b) of Section 66428 of the Government Code, then the assessor shall not assign any parcel numbers or prepare a separate assessment or separate valuation, unless the applicant provides a copy of the finding made by the legislative body or advisory agency, as required by that subdivision.

(e) With respect to nonresidential subdivisions, without regard to the number of parcels involved, which are covered by special assessment liens the bonds for which are owned by a county, the board of supervisors of that county may authorize the county assessor, auditor, and tax collector to prorate the amounts for past due property taxes and assessment liens, plus any interest and penalties that may have accrued thereon, among the various parcels in the subdivision. Notwithstanding any other provision of law, the tax collector may then enter into an installment payment agreement with respect to the pending subdivision map and thereupon the agreement shall be deemed the equivalent of a certificate pursuant to Section 66492 of the Government Code for purposes of permitting the filing of the final map and shall be recorded together with the final map, provided that the past due property taxes, assessment liens, and the special assessment lien shall not be discharged of record by the agreement, but shall be prorated among the parcels created by the final map.

(f) If the application requested that the tax created by the assessment of personal property, or leasehold improvements, or possessory interests be allowed to remain as a lien on the parcel sought to be separately valued, and the assessor determines that the value of the parcel is sufficient to secure the payment of the tax, the assessor shall set forth the value of such personal property, or leasehold improvements, or possessory interests opposite the assessor's determination of the value of the parcel.

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