

AMENDED IN ASSEMBLY MAY 21, 2012

AMENDED IN ASSEMBLY APRIL 30, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 2210

Introduced by Assembly Member Smyth

February 23, 2012

An act to amend Section 27421 of the Government Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 2210, as amended, Smyth. County assessors: notification.

Existing law requires a county assessor, upon the request of the governing body of the jurisdiction where the assessor performs the duty of assessing taxes, to furnish an estimate of the assessed valuation of property within the jurisdiction for the succeeding fiscal year.

This bill would require the assessor, ~~in cooperation with the tax collector,~~ *upon a request by the board of supervisors to furnish an estimate of the assessed valuation of property within the county for the succeeding fiscal year,* to estimate whether property valuations have decreased by 3% or more and, if so, require the assessor to issue a written report to the ~~governing body~~ *board of supervisors* within 30 days. This bill would require the assessor to, *within 15 days of notifying the board of supervisors, also* ~~notify entities affected by the decrease in property valuation~~ *the Department of Finance and all cities and affected school districts within the county.* ~~By increasing the duties of local officials, 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.~~

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

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

- 1 SECTION 1. The Legislature finds and declares the following:
- 2 (a) County governments are primarily responsible for local
- 3 property tax assessments, but the state retains a vested interest in
- 4 promoting equitable property tax assessments due to the public
- 5 policy and financial implications inherent with the assessment
- 6 process.
- 7 (b) It is incumbent upon the state to ensure that public policy
- 8 supports a transparent and impartial assessment process to
- 9 minimize impacts on taxpayers.
- 10 (c) Fluctuations in property tax revenue have direct financial
- 11 consequences for the state's General Fund due to the state's
- 12 obligation to guarantee minimum funding for schools, *for* which
- 13 the state must make up the difference when revenues fall short.
- 14 (d) Unanticipated and significant drops in projected property
- 15 tax revenue not only impact the state and counties, but local
- 16 municipalities within each county.
- 17 (e) It is imperative for all levels of government to have
- 18 appropriate information about unanticipated declines in revenue
- 19 in a timely manner that allows for appropriate responses.
- 20 SEC. 2. Section 27421 of the Government Code is amended
- 21 to read:
- 22 27421. (a) The county assessor in each county who is
- 23 designated to perform the duty of assessing property for a local
- 24 taxing jurisdiction shall, upon request of the governing body of
- 25 such jurisdiction, excluding a school district, furnish not later than
- 26 May-15th 15 of each year an estimate of the assessed valuation of
- 27 property within the jurisdiction for the succeeding fiscal year. The
- 28 request shall be made on or before February-20th 20 of each year.

1 The estimate required herein shall contain estimates of the total
2 of each of the items contained on the assessment roll as well as
3 the estimated total valuation.

4 (b) Within 30 days of receiving ~~the a~~ request by the ~~governing~~
5 ~~body of the jurisdiction~~ *board of supervisors of the county*, the
6 assessor, ~~in cooperation with the tax collector~~, shall estimate
7 whether property valuations have decreased by 3 percent or more.
8 If property valuations have decreased by 3 percent or more the
9 assessor shall ~~issue a written report notifying~~ *notify* the ~~governing~~
10 ~~body~~ *board of supervisors* before the end of the 30 days.

11 (c) Within 15 days of notifying the ~~governing body~~ *board of*
12 *supervisors*, the assessor shall notify the Department of Finance,
13 ~~the board of supervisors of the county, the governing board of~~
14 ~~cities, affected school districts, and any other entity affected by~~
15 ~~the decrease in property valuation and all cities and affected school~~
16 ~~districts within the county.~~

17 SEC. 3. ~~If the Commission on State Mandates determines that~~
18 ~~this act contains costs mandated by the state, reimbursement to~~
19 ~~local agencies and school districts for those costs shall be made~~
20 ~~pursuant to Part 7 (commencing with Section 17500) of Division~~
21 ~~4 of Title 2 of the Government Code.~~