

Introduced by Senator PadillaFebruary 18, 2011

An act to amend Section 5096 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 873, as introduced, Padilla. Property taxation: refunds.

Existing law requires property taxes to be refunded if, among other circumstances, the taxes were paid more than once, the taxes were illegally assessed or levied, or the taxes were paid on an assessment that was in excess of the value of the property, as specified.

This bill would make a technical, nonsubstantive change 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:

- 1 SECTION 1. Section 5096 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 5096. ~~Any taxes~~ Taxes paid before or after delinquency shall
- 4 be refunded if they were:
- 5 (a) Paid more than once.
- 6 (b) Erroneously or illegally collected.
- 7 (c) Illegally assessed or levied.
- 8 (d) Paid on an assessment in excess of the ratio of assessed value
- 9 to the full value of the property as provided in Section 401 by
- 10 reason of the assessor's clerical error or excessive or improper

- 1 assessments attributable to erroneous property information supplied
- 2 by the assessee.
- 3 (e) Paid on an assessment of improvements when the
- 4 improvements did not exist on the lien date.
- 5 (f) Paid on an assessment in excess of the equalized value of
- 6 the property as determined pursuant to Section 1613 by the county
- 7 board of equalization.
- 8 (g) Paid on an assessment in excess of the value of the property
- 9 as determined by the assessor pursuant to Section 469.