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GOVERNMENT CODE - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57607] (Title 5 added by Stats. 1949, Ch. 81.)

DIVISION 1. CITIES AND COUNTIES [50001 - 52203] (Division 1 added by Stats. 1949, Ch. 81.)

PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES [50001 - 51298.5] (Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 6.7. Timberland [51100 - 51155] (Chapter 6.7 added by Stats. 1976, Ch. 176.)

ARTICLE 5. Removal from Zone [51140 - 51146] (Article 5 added by Stats. 1976, Ch. 176.)

51140. Upon rezoning, the board or council shall certify the rezoning indicating the new zone and its effective date.
(Added by Stats. 1976, Ch. 176.)

51141. A copy of the certification of rezoning together with the map and assessor's parcel numbers for the rezoned land shall be recorded by the city or county in the recorder's office in the same manner as deeds are recorded, and commencing on the lien date next following the effective date of the new zone, such land shall be assessed on the same basis as real property is assessed generally in that county. The assessor may require a description of the portion of the property rezoned as provided in Section 456 of the Revenue and Taxation Code.
(Added by Stats. 1976, Ch. 176.)

51142. (a) Upon immediate rezoning of a parcel in a timberland production zone, a tax recoupment fee shall be imposed on the owner of the land. Within 90 days following rezoning of land in the timberland production zone the county assessor shall reassess the rezoned parcels on the basis of the value of the property in its rezoned use. The assessor shall certify this value to the owner of the land and to the county auditor. The owner may appeal this new valuation in the same manner as an assessment appeal. The application for an appeal shall be filed with the clerk no later than 60 days after the date of the mailing of the notice certifying the new valuation. Except when under an appeal, after the certification the auditor shall, in cases of immediate rezoning, within 10 days compute the tax recoupment fee and certify the amount to the tax collector. The tax collector shall notify the owner in writing of the amount and due date of the fee. Fees shall be due 60 days after mailing of notification.

(b) The tax recoupment fee shall apply only in cases of immediate rezoning and shall be a multiple of the difference between the amount of the tax last levied against the property when zoned as timberland production and the amount equal to the assessed valuation of the rezoned property times the tax rate of the current levy for the tax rate area, that multiple to be chosen from the following table according to subdivision (c):

Year	Multiple
1	1.06000
2	2.18360
3	3.37462
4	4.63709
5	5.97332
6	7.39384
7	8.89747

8	10.49132
9	12.18080
10	13.97164

(c) The multiple shall correspond to the number of years or fraction thereof, but in no event greater than 10, for which the land was zoned as timberland production or was subject to a contract under Chapter 7 (commencing with Section 51200).

(d) Tax recoupment fees imposed pursuant to this section shall be due and payable to the county in which the rezoning has taken place.

(e) In cases of immediate rezoning, an owner may submit a written application, requesting the waiver of tax recoupment fees and explaining the reasons therefor, to either the State Board of Equalization or, where the county board of supervisors has adopted an authorizing resolution, to the county board of supervisors. The board receiving an application pursuant to this subdivision may, if it determines that it is in the public interest, waive all or any portion of the fees.

(Amended by Stats. 2001, Ch. 407, Sec. 1. Effective January 1, 2002.)

51146. A fee imposed under this article shall be indicated on the assessment roll and when so indicated shall become a lien against the parcel of land in the same manner as county general taxes.

(Added by Stats. 1976, Ch. 176.)