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AB-2291 Property taxes: delinquent taxes: partial payment: fee. (2015-2016)

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Assembly Bill No. 2291

CHAPTER 266

An act to amend Section 4143 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 09, 2016. Filed with Secretary of State September 09, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2291, Achadjian. Property taxes: delinquent taxes: partial payment: fee.

Under existing law, the board of supervisors of a county is required to comply with specified requirements prior to either approving an increase in an existing county fee or charge or initially imposing a new fee or charge.

Under existing property tax law, a tax collector is authorized, with the approval of the board of supervisors, to accept partial payments of delinquent taxes on tax-defaulted property.

This bill would, upon authorization by ordinance by the board of supervisors, authorize the county tax collector to charge a fee to recover the reasonable costs of instituting and maintaining a partial payment arrangement and would require the fee to be subject to those existing requirements applicable to increasing or initially imposing a new fee or charge. This bill would also require the ordinance authorizing the tax collector to charge a fee to require the fee to be paid prior to the application of any partial payments to penalties, interest, costs, and taxes due.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 4143 of the Revenue and Taxation Code is amended to read:

4143. (a) Notwithstanding any other provision of law, in the case of a deficiency in the payment of taxes due and payable pursuant to this part, the tax collector, with the approval of the board of supervisors, may accept partial payments from the taxpayer. The partial payments shall be applied first to all penalties, interest, and costs, and the balance, if any, shall be applied to the taxes due. The difference between the amount paid by the taxpayer and the amount due shall be treated as a delinquent tax in the same manner as any other defaulted tax.

(b) Partial payments made pursuant to this section shall not be deemed a redemption, a partial redemption, or an installment payment under this part and they shall not alter either the date upon which the property became tax defaulted or the date the property becomes subject to a power of sale.

(c) These partial payments shall not be construed as altering the amount of defaulted taxes for purposes of publications.

(d) An election may be made by the taxpayer to pay the delinquent taxes in installments under Chapter 3 (commencing with Section 4186) and, if so, the installment payment shall be based upon the balance of the redemption amount determined pursuant to this section.

(e) When the taxpayer requests a partial payment, or when the tax collector receives such a payment, the tax collector shall inform the taxpayer of the provisions of subdivision (b) by return mail.

(f) (1) Upon authorization by ordinance by the board of supervisors, the tax collector may charge a fee to recover the reasonable costs of instituting and maintaining a partial payment arrangement under the provisions of this chapter. The fee is a charge described in paragraph (2) of subdivision (e) of Section 1 of Article XIII C of the California Constitution and shall be subject to the requirements of Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code.

(2) The maximum fees that the tax collector may charge under the authorization of this section shall be established in the initial authorizing ordinance and limited to cost recovery only, pursuant to Section 54985 of the Government Code. Those fees, and any subsequent changes to those fees, shall be implemented consistent with Section 54985 of the Government Code, and after at least one public meeting, at which oral and written presentations may be made, as part of a regularly scheduled meeting held by the Board of Supervisors pursuant to Section 54986 of the Government Code.

(3) The ordinance authorizing the tax collector to charge a fee described in paragraph (1) shall require the fee to be paid prior to the application of any partial payments to penalties, interest, costs, and taxes due as specified in subdivision (a).