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AB-2476 Local governments: parcel taxes: notice. (2015-2016)

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Assembly Bill No. 2476

CHAPTER 269

An act to add Chapter 8.5 (commencing with Section 54930) to Part 1 of Division 2 of Title 5 of the Government Code, relating to local governments.

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

LEGISLATIVE COUNSEL'S DIGEST

AB 2476, Daly. Local governments: parcel taxes: notice.

Existing law authorizes cities, counties, and special districts to impose a parcel tax or property-related fee for specified purposes.

This bill would require the legislative body of a local agency, as defined, to provide notice of a new parcel tax to the owner of a parcel affected by the tax, if that owner does not reside within the jurisdictional boundaries of the taxing entity. This bill would require the notice to include specified information and to be provided to the property owner in a specified manner. This bill would provide that the local agency may recover the reasonable costs of the notice from the proceeds of the parcel tax. By imposing new duties upon local county 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 with regard to certain mandates no reimbursement is required by this act for a specified reason.

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

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

SECTION 1. Chapter 8.5 (commencing with Section 54930) is added to Part 1 of Division 2 of Title 5 of the Government Code, to read:

CHAPTER 8.5. Parcel Tax Notices

54930. (a) The legislative body of a local agency shall provide notice of a new parcel tax to an owner of a parcel affected by the tax, if that owner does not reside within the jurisdictional boundaries of the taxing entity.

(b) For purposes of this section:

(1) "Local agency" means any city, county, school district, or special district authorized to impose a parcel tax.

(2) "Parcel tax" means a tax levied by a local agency upon any parcel of property identified using the assessor's parcel number system, or upon any person as an incident of property ownership pursuant to Section 4 of Article XIII A of the California Constitution, that is collected via the annual property tax bill.

(c) The notice shall include, but is not limited to, all of the following information:

(1) The amount or rate of the parcel tax in sufficient detail to allow each property owner to calculate the amount of the tax to be levied against the owner's property.

(2) The method and frequency for collecting the parcel tax, and the duration of time during which the parcel tax will be imposed.

(3) The telephone number and address of an individual, office, or organization that interested persons may contact to receive additional information about the parcel tax.

(d) The notice shall be accomplished through a mailing, postage prepaid, in the United States mail and shall be deemed given when so deposited. The notice shall be mailed to a property owner, if that owner does not reside within the jurisdictional boundaries of the taxing entity subject to the new tax, whose name and address appears on the last equalized county assessment roll or the State Board of Equalization assessment roll, as applicable. The notice shall be in at least 10-point type, and shall be in one of the following forms:

(1) An envelope or mailing which shall include the name of the local agency and the return address of the sender on the cover.

(2) A postcard, which shall include the name of the local agency and the return address of the sender on the front, and include the following information on the back in this format:

Dear Property Owner:
 The local agency named on the front of this postcard imposed a parcel tax.
 The parcel tax will be:
1. Levied at a rate of ____ [Amount or Rate of the Tax] ____
2. Collected ____ [Frequency and Method of Collection] ____
3. Levied ____ [Specify number of years or if indefinitely] ____
 If you have any questions about the tax, please contact:
____ [Name and Telephone Number] ____
____ [Address] ____
____ [Email Address or Website Address] ____

(e) The local agency may recover the reasonable costs of the notice required by this section from the proceeds of the parcel tax. The costs recovered for these purposes, whether recovered pursuant to this subdivision or any other provision of law, shall not exceed the reasonable costs of preparing and mailing the notice.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency because, in that regard, this act provides for reimbursement to a local agency in the form of additional revenues from the proceeds of a parcel tax that are sufficient in amount to fund the new duties established by this act, within the meaning of Section 17556 of the Government Code.