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SB-624 Property taxation: liens: recordation. (2017-2018)

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Senate Bill No. 624

CHAPTER 164

An act to add Section 2191.10 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor July 31, 2017. Filed with Secretary of State July 31, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

SB 624, Galgiani. Property taxation: liens: recordation.

Existing law provides that every tax, penalty, or interest on real property is a lien against the property assessed. Existing law also provides that every tax on improvements is a lien on the taxable land on which they are located. Existing law provides that a tax on personal property is a lien against any real property on the secured roll also belonging to the owner of the personal property in specified circumstances. Existing law authorizes the county tax collector to record a lien with respect to certain types of taxes on real and personal property with the county recorder.

This bill would authorize the board of supervisors of a county to provide that a tax on real or personal property is not a lien against the property assessed or the assessee if the amount of the tax assessed against that property or assessee is less than an amount set by that ordinance or resolution, up to \$200, excluding any interest, penalties, or other fees.

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

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

SECTION 1. Section 2191.10 is added to the Revenue and Taxation Code, to read:

2191.10. Notwithstanding any other law, the board of supervisors of a county may adopt an ordinance or resolution to provide that a tax on real or personal property is not a lien against the property assessed or the assessee and shall not be recorded by the tax collector if the amount of the tax assessed against the property or the assessee is less than an amount set by that ordinance or resolution, up to two hundred dollars (\$200), excluding any interest, penalties, or other fees. This section does not authorize a county to exempt any property from taxation, and does not relieve the taxpayer from the obligation to pay any tax.