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SB-653 County tax collectors: notices: publication. (2017-2018)

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Senate Bill No. 653

CHAPTER 336

An act to add Section 36.5 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 27, 2017. Filed with Secretary of State September 27, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

SB 653, Moorlach. County tax collectors: notices: publication.

Existing law requires a county tax collector to publish various notices in a newspaper, including a notice specifying, among other things, the dates when property taxes on the secured roll will be due and the penalties and costs for delinquency.

This bill would require the tax collector to also provide notice on the tax collector's regularly maintained Internet Web site of any notice required to be published in a newspaper of general circulation under the Revenue and Taxation Code, as provided.

By imposing new duties upon local government 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, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

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

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

SECTION 1. Section 36.5 is added to the Revenue and Taxation Code, to read:

36.5. (a) Whenever this code requires the tax collector to publish a notice in a newspaper, the tax collector shall also provide notice on the tax collector's regularly maintained Internet Web site.

(b) Any notice provided on the tax collector's Internet Web site pursuant to this section shall be available for at least the same amount of time as the notice is required to be published in a newspaper.

(c) The notice required pursuant to subdivision (a) shall be provided using either of the following methods:

- (1) By posting a copy of the newspaper containing the notice in a format that is downloaded in PDF format.
- (2) By providing a link to the Internet Web site of the newspaper containing the notice.

(d) For purposes of this section, "newspaper" means a newspaper of general circulation.

SEC. 2. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.