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SB-1498 Local Government Omnibus Act of 2018. (2017-2018)

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Senate Bill No. 1498

CHAPTER 467

An act to amend Sections 12463.1, 25502.5, 27230, 27263, 27293, 27294, 27320, 27321, 27322.3, 27323, 27327, 27329, 27397, 34090, 34093, 34852, 34855, 34857, 36522, 36802, 37107, 37547, 37607, 37683, 38400, 38406, 38741, 38780, 38782, 39501, 39560, 39564, 39573, 39574, 39901, 40537, 40538, 40539, 40603, 40604, 40804, 40806, 40812, 40813, 40814, 41204, 41205, 41602, 41603, 41605, 41608, 41609, 41610, 41611, 41803.7, 43625, 43626, 53343.2, 53398.60, 53398.61, 53398.75, and 54930 of the Government Code, to amend Section 469 of the Revenue and Taxation Code, and to repeal Section 36626 of the Streets and Highways Code, relating to local government.

[Approved by Governor September 17, 2018. Filed with Secretary of State September 17, 2018.]

LEGISLATIVE COUNSEL'S DIGEST

SB 1498, Committee on Governance and Finance. Local Government Omnibus Act of 2018.

(1) Existing law sets forth various provisions governing cities that reference various officers and employees.

This bill would make these references gender neutral.

(2) Existing law requires the county recorder, upon payment of proper fees and taxes, to accept for recordation any instrument, paper, or notice that is authorized or required to be recorded, as specified.

This bill would revise various references to instruments submitted for recordation to include papers and notices and make other technical corrections.

(3) Existing law authorizes the board of supervisors of a county with a population of 200,000 to authorize the purchasing agent to engage independent contractors to perform services for the county or county officers when the annual aggregate cost does not exceed \$100,000, as specified.

This bill would increase that amount to \$200,000.

(4) Existing law requires the Controller to report, on an annual basis, certain financial information about selected special districts. Existing law requires the report to contain a breakdown of each special district's fund balance, retained earnings, fixed assets, and cash investments, as specified.

This bill would eliminate the requirement that the report contain specified breakdowns of each special district's fund balance, retained earnings, fixed assets, and cash investments. The bill would require the report to contain information consistent with generally accepted accounting principles and Governmental Accounting Standards Board statements.

(5) The Mello-Roos Community Facilities Act of 1982 authorizes the formation by a local agency of a community facilities district to finance various services. Existing law requires a community facilities district, if requested by a district resident or landowner, to prepare a specified annual report with respect to district expenditures, and to annually provide to the California Debt and Investment Advisory Commission a report of information regarding district bonds. Existing law requires the local agency, if it has an Internet Web site, within 7 months after the last day of each fiscal year of the community services district, to display prominently on its Internet Web site a copy of any requested annual report, a copy of the bond report provided to the California Debt and Investment Advisory Commission, and a copy of the report made to the Controller for purposes of the Controller's report described above.

This bill would authorize a local agency to comply with the requirement to display the report to the commission by providing a link to the Treasurer's Internet Web site that contains the specified bond information, along with the assigned California Debt and Investment Advisory Commission number for each bond issuance reported by the agency.

(6) Existing law authorizes the legislative body of a city or a county, defined to include a city and county, to establish an enhanced infrastructure financing district to finance public capital facilities or other specified projects of communitywide significance, as provided. Existing law requires proceedings for the establishment of a district to be instituted by the adoption of a resolution of intention to establish the proposed district, and imposes specified duties on the legislative body with respect to the preparation, proposal, and adoption of an infrastructure financing plan after that resolution of intent is adopted. Existing law requires the legislative body to direct the city clerk or county recorder, as applicable, to mail a copy of the resolution of intention to create the district to each owner of land within the proposed district and each affected taxing entity.

This bill would instead require the legislative body to direct a selected city or county official as applicable, to mail a copy of the notice of intention to landowners. This bill would authorize the legislative body, as an alternative to mailing a copy of the resolution of intention, to direct the selected city or county official, as applicable, to mail a single-page notice of intention to create the district to each owner of land within the proposed district. The bill would require a notice of intention to indicate the physical location or Internet Web site where documents related to the district, including the resolution of intention, will be made available for public viewing or inspection, state the date of the public hearing on the proposal and include a brief description of the types of public facilities to be financed by the district. This bill would make conforming changes.

Existing law also authorizes an enhanced infrastructure financing district to fund infrastructure projects through tax increment financing, pursuant to the infrastructure financing plan and the agreement of affected taxing entities.

This bill would make technical corrections to that provision that sets forth the division of tax revenues between affected taxing entities and the district.

(7) Existing law requires 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, as specified.

This bill would instead require a local agency, as defined, to provide that notice.

(8) Existing property tax law requires a county assessor to audit the books and records of taxpayers engaged in a profession, trade, or business at least once every 4 years, if locally assessable trade fixtures and business tangible personal property owned, claimed, or possessed by the taxpayer have a full value of at least \$400,000. Existing law requires 50% of these audits to be performed on taxpayers selected from a pool of those taxpayers that have the largest assessments of locally assessable trade fixtures and business tangible personal property in the county, as provided. Existing law requires the remaining 50% of these audits to be selected in a manner that is fair and equitable to all taxpayers, as provided.

This bill would, commencing with the four-year period beginning the 2019–20 fiscal year, provide an alternative manner for the assessor to satisfy the audit requirements described above in order to allow the assessor some discretion in the number of audits completed each fiscal year, as long as the 4-year total of the significant number of audits are completed within a 4-year period.

(9) The Property and Business Improvement District Law of 1994 authorizes a city council to adopt a resolution establishing a district if, after the required public hearing to establish the proposed district, the city council has not made specified changes to the proposed district assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessment. Existing law requires the resolution establishing the district to contain specified information that is also required to be included in the resolution of formation of the district.

This bill would repeal this provision.

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

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

SECTION 1. (a) This act shall be known, and may be cited, as the Local Government Omnibus Act of 2018.

(b) The Legislature finds and declares that Californians want their governments to be run efficiently and economically and that public officials should avoid waste and duplication whenever possible. The Legislature further finds and declares that it desires to control its own costs by reducing the number of separate bills. Therefore, it is the intent of the Legislature in enacting this act to combine several minor, noncontroversial statutory changes relating to the common theme, purpose, and subject of local government into a single measure.

SEC. 2. Section 12463.1 of the Government Code is amended to read:

12463.1. (a) The Controller shall appoint an advisory committee consisting of seven local governmental officers to assist him or her in developing complete and adequate records.

(b) Whenever, in the opinion of the advisory committee and the Controller, the public welfare demands that the reports of the financial transactions of a district other than a school district be published, the Controller shall notify the district that reports of its financial transactions are required to be furnished to him or her pursuant to Article 9 (commencing with Section 53890) of Chapter 4 of Part 1 of Division 2 of Title 5. A public entity, agency, board, transportation planning agency designated by the Secretary of Transportation pursuant to Section 29532, or commission provided for by a joint powers agreement pursuant to Chapter 5 (commencing with Section 6500) of Division 7 of Title 1, and a nonprofit corporation as defined in subdivision (d), shall be deemed a district within the meaning of this section. The Controller shall compile and publish these reports pursuant to Section 12463.

(c) The Controller shall make available annually, in a separate report, published in an electronic format on the Controller's Internet Web site, certain financial information about selected special districts. The information provided in this report shall be published no later than June 30 following the end of the annual reporting period and contain information consistent with generally accepted accounting principles and Governmental Accounting Standards Board statements. This report may be included whenever the Controller publishes a report pursuant to this section. The Controller shall include in his or her report information that best illustrates the assets, liabilities, and equity of selected districts. The Controller may also include separate line items for "total revenues" and "total expenditures." This report shall cover the 250 special districts with the largest total revenues for that reporting period. When the report is available, the Controller shall notify the Legislature, in writing, within one week of its publication.

(d) For purposes of this section, "nonprofit corporation" means any nonprofit corporation (1) formed in accordance with the provisions of a joint powers agreement to carry out functions specified in the agreement; (2) that issued bonds, the interest on which is exempt from federal income taxes, for the purpose of purchasing land as a site for, or purchasing or constructing, a building, stadium, or other facility, that is subject to a lease or agreement with a local public entity; or (3) wholly owned by a public agency.

SEC. 3. Section 25502.5 of the Government Code is amended to read:

25502.5. (a) In counties having a population of 200,000 or more, the board of supervisors may authorize the purchasing agent to engage independent contractors to perform services for the county or county officers, with or without the furnishing of material, when the annual aggregate cost does not exceed two hundred thousand dollars (\$200,000).

(b) The board of supervisors may establish rules and regulations to effectuate the purposes of this section.

SEC. 4. Section 27230 of the Government Code is amended to read:

27230. The recorder shall procure any books for records as the business of the recorder's office requires, but orders for the books shall first be obtained from the board of supervisors. The books used may contain printed forms of deeds, mortgages, or other instruments, papers, or notices of general use.

SEC. 5. Section 27263 of the Government Code is amended to read:

27263. When a conveyance is executed by a sheriff or marshal, the name of the sheriff or marshal and the party charged in the execution shall both be inserted in the index. When an instrument, paper, or notice is recorded to which an executor, administrator, or trustee is a party, the name of the executor, administrator, or trustee and the name of the testator, or intestate, or party for whom the trust is held, shall be inserted in the index. The recorder need not index the name of the trustee in a deed of trust or in a partial or full deed of reconveyance. A trustee's deed given upon exercise of the power of sale under any deed of trust shall be indexed under the names of the original trustor and the grantee named therein.

SEC. 6. Section 27293 of the Government Code is amended to read:

27293. (a) (1) Except as otherwise provided in subdivision (b), if an instrument, paper, or notice intended for record is executed or certified in whole or in part in a language other than English, the recorder shall not accept the instrument, paper, or notice for record.

(2) (A) A translation in English of an instrument, paper, or notice executed or certified in whole or in part in a language other than English may be presented to the county clerk for verification that the translation was performed by a certified or registered court interpreter, as described in Section 68561, or by an accredited translator registered with the American Translators Association. The translation shall be accompanied by a notarized declaration by the interpreter or translator that the translation is true and accurate, and includes the certification, qualification, or registration of the interpreter or translator. The clerk shall consult an Internet Web site maintained by the Judicial Council or the American Translators Association in verifying the certification, qualification, or registration of the interpreter or translator.

(B) Upon verification that the translation was performed by an interpreter or translator described in subparagraph (A), and that the translation is accompanied by a notarized declaration as required pursuant to subparagraph (A), the clerk shall duly make certification of that verification under seal of the county, attach the certification to the translation, and attach the certified translation to the original instrument, paper, or notice.

(C) For this verification and certification, a fee of ten dollars (\$10) shall be paid to the county clerk for each document submitted for certification. The attached original instrument, paper, or notice and certified translation may be presented to the recorder, and, upon payment of the usual fees, the recorder shall accept and permanently file the instrument, paper, or notice and record the certified translation. The recording of the certified translation gives notice and is of the same effect as the recording of an original instrument, paper, or notice. Certified copies of the recorded translation may be recorded in other counties, with the same effect as the recording of the original translation, provided, however, that in those counties where a photostatic or photographic method of recording is employed, the whole instrument, paper, or notice including the foreign language and the translation, may be recorded, and the original instrument, paper, or notice returned to the party leaving it for record or upon his or her order.

(b) The provisions of subdivision (a) do not apply to any instrument, paper, or notice offered for record that contains provisions in English and a translation of the English provisions in a language other than English, provided that the English provisions and the translation thereof are specifically set forth in state or federal law.

(c) The county clerk is not required to issue a translation certificate if he or she is unable to confirm the certification, registration, or accreditation of the translator, as required in subdivision (a).

SEC. 7. Section 27294 of the Government Code is amended to read:

27294. In all cases the recorder shall endorse the amount of the fee for recordation on the instrument, paper, or notice recorded.

SEC. 8. Section 27320 of the Government Code is amended to read:

27320. When any instrument, paper, or notice authorized by law to be recorded is deposited in the recorder's office for record, the recorder shall endorse upon it in the order in which it is deposited, the year, month, day, hour, and minute of its reception, and the amount of fees for recording. The recorder shall record it without delay, together with the acknowledgements, proofs, certificates, and prior recording data written upon or annexed to it, with the plats, surveys, schedules, and other papers thereto annexed, and shall note on the record its identification number. Efforts shall be made to assign identification numbers sequentially, but an assignment of a nonsequential number may be made if not in violation of express recording instructions regarding a group of concurrently recorded instruments, papers, or notices and if, in the discretion of the county recorder, that assignment best serves the interest of expeditious recording.

SEC. 9. Section 27321 of the Government Code is amended to read:

27321. (a) The recorder shall endorse upon each instrument, paper, or notice the identification number or book and page where it is recorded, and shall thereafter mail it to the person named in the instrument, paper, or notice for return mail, or deliver it to the party presenting it for record.

(b) Where any recorded instrument, paper, or notice effectuating a change in ownership is not accompanied by a change in ownership statement, the recorder shall either include with the return of any recorded instrument, paper, or notice a change in ownership statement as provided in Section 480 of the Revenue and Taxation Code or specifically identify those recorded documents not accompanied by an ownership statement when providing the assessor with a copy of the transfer of ownership document pursuant to Section 255.7 of the Revenue and Taxation Code.

SEC. 10. Section 27322.3 of the Government Code is amended to read:

27322.3. If the recorded instruments, papers, or notices or the record books in the office of the recorder have been microfilmed for preservation purposes, a type of record book may be used that will permit the removal of leaves in order that reproduction may be made in an efficient manner.

In order to microfilm or otherwise reproduce the record books for preservation purposes, permanently bound record books may be disassembled and after they have been copied the books shall be rebound in a type of record book that will permit the removal of leaves in order that reproduction may be made in an efficient manner.

SEC. 11. Section 27323 of the Government Code is amended to read:

27323. The recorder may segregate the instruments, papers, and notices and record them in separate books, or sheets or rolls of film under titles of indices provided for in Article 2 of this chapter.

In lieu thereof the recorder may record any or all of the instruments, papers, or notices in one general series of books or film to be called "official records." The series shall be numbered consecutively beginning with number one. The recording of instruments, papers, or notices in "official records" imparts notice in like manner and effect as if the instruments, papers, or notices were recorded in separate books or film.

If a system of microphotography is used to record any instruments, papers, or notices, each original roll of film thereof kept by the recorder shall be given a separate number, and shall be called a "book," "film," "reel," or shall be similarly designated, and each page of the instrument, paper, or notice shall be called a "page," "image" or similar designation. Whenever under any law it is required that an instrument, paper, or notice be identified or referred to as recorded in a book or page or both, it shall be sufficient for purposes of identification and of compliance with that law that reference be made to the instrument, paper, or notice by the designations adopted by the recorder pursuant to the provisions of this section.

SEC. 12. Section 27327 of the Government Code is amended to read:

27327. Any instrument, paper, or notice filed for record in the office of the county recorder of the county where it is entitled to record and that is copied into a book of record other than that designated by law, but that is thereafter indexed in the proper book of indices, imparts notice of its contents to all persons from the date of indexing, and any subsequent purchaser, mortgagee, lien holder, and encumbrancer purchases and takes with the same notice and effect as if the instrument, paper, or notice were copied or recorded in the proper book of record.

SEC. 13. Section 27329 of the Government Code is amended to read:

27329. (a) If any record of an instrument, paper, or notice is lost, injured, or destroyed by conflagration or other public calamity, the recorder shall record any instrument, paper, or notice of writing entitled to record pursuant to this chapter that:

(1) Has been previously recorded in the recorder's office.

(2) When it is presented to the recorder for record and is duly certified by the recorder of any other county of this state as being of record in the recorder's office.

(b) In recording the instrument, paper, or notice the recorder shall record all certificates attached thereto and all endorsements thereon, and if any of the certificates or endorsements show the previous recording in the county where the instrument, paper, or notice or the certified copy of the instrument, paper, or notice is presented for record, the date appearing in the certificate or endorsement of the record shall be taken as the date of recording in the county, where the instrument, paper, or notice or the certified copy of the instrument, paper, or notice is presented for record. The record and certified copy, duly certified by the recorder under the seal of office, may be introduced in evidence with the same force and effect as the original record or certified copy of the original record.

(c) The recorder shall receive the same fees for services pursuant to this section as the recorder is entitled to receive for recording instruments, papers, or notices of like character.

SEC. 14. Section 27397 of the Government Code is amended to read:

27397. (a) A county establishing an electronic recording delivery system pursuant to this article shall pay for the direct cost of regulation and oversight by the Attorney General.

(b) The Attorney General may charge a fee directly to a vendor seeking approval of software and other services as part of an electronic recording delivery system. The fee shall not exceed the reasonable costs of approving software or other services for vendors.

(c) In order to pay costs under this section, a county may do any of the following:

(1) Impose a fee in an amount up to and including one dollar (\$1) for each instrument, paper, or notice that is recorded by the county. This fee may, at the county's discretion, be limited to instruments, papers, or notices that are recorded pursuant to the electronic recording delivery system.

(2) Impose a fee upon any vendor seeking approval of software and other services as part of an electronic recording delivery system.

(3) Impose a fee upon any person seeking to contract as an authorized submitter.

(d) The total fees assessed by a county recorder pursuant to this section may not exceed the reasonable total costs of the electronic recording delivery system, the review and approval of vendors and potential authorized submitters, security testing as required by this article and the regulations of the Attorney General, and reimbursement to the Attorney General for regulation and oversight of the electronic recording delivery system.

(e) Fees paid to the Attorney General pursuant to subdivisions (a) and (b) shall be deposited in the Electronic Recording Authorization Fund which is hereby created in the State Treasury, and, notwithstanding Section 13340, is continuously appropriated, without regard to fiscal years, to the Attorney General for the costs described in those subdivisions. Moneys deposited in the Electronic Recording Authorization Account prior to the effective date of the amendments to this subdivision made during the 2015 Regular Session shall be immediately transferred to the Electronic Recording Authorization Fund.

SEC. 15. Section 34090 of the Government Code is amended to read:

34090. Unless otherwise provided by law, with the approval of the legislative body by resolution and the written consent of the city attorney, the head of a city department may destroy any city record, document, instrument, book, or paper, under the department head's charge, without making a copy thereof, after the same is no longer required.

This section does not authorize the destruction of:

(a) Records affecting the title to real property or liens thereon.

(b) Court records.

(c) Records required to be kept by statute.

(d) Records less than two years old.

(e) The minutes, ordinances, or resolutions of the legislative body or of a city board or commission.

This section shall not be construed as limiting or qualifying in any manner the authority provided in Section 34090.5 for the destruction of records, documents, instruments, books, and papers in accordance with the procedure therein prescribed.

SEC. 16. Section 34093 of the Government Code is amended to read:

34093. As used in this section, "petition" means any petition prescribed, by statute or city charter, as a necessary prerequisite to the institution of proceedings by the city, and includes, but is not limited to, initiative petitions, referendum petitions, recall petitions, petitions pertaining to the annexation of territory to a city, the consolidation of cities, or the dissolution of a city, and petitions to institute proceedings under an improvement act.

Every person is punishable by a fine not exceeding five hundred dollars (\$500), or by imprisonment in the county jail not exceeding six months, or by both a fine and imprisonment, who, circulating, as principal or agent, or having charge or control of the circulation of, or obtaining signatures to, any petition, willfully misrepresents or willfully makes any false statement concerning the contents, purport, or effect of the petition to any person who signs, or who desires to sign, or who is requested to sign, or who makes inquiries with reference to it, or to whom it is presented for a signature.

Every person is punishable by a fine not exceeding five hundred dollars (\$500), or by imprisonment in the county jail not exceeding six months, or by both a fine and imprisonment, who circulates or causes to be circulated any petition knowing it to contain false, forged, or fictitious names.

SEC. 17. Section 34852 of the Government Code is amended to read:

34852. The ordinance shall define the powers and duties of the city manager and may fix the city manager's compensation or the minimum amount the city manager is to receive.

SEC. 18. Section 34855 of the Government Code is amended to read:

34855. Within sixty days after the effective date of the ordinance, the legislative body shall appoint a city manager, who need not be a resident of the city at the time of appointment.

SEC. 19. Section 34857 of the Government Code is amended to read:

34857. Upon appointment of the city manager, the terms of subordinate officers over whom the city manager has power of appointment and removal cease, unless they are reappointed.

SEC. 20. Section 36522 of the Government Code is amended to read:

36522. Any officer or employee collecting or receiving any money belonging to, or for the use of, the city shall deposit it immediately in the treasury in the manner prescribed by ordinance for the benefit of the funds to which it belongs. The officer or employee shall report any deposits to, and settle with, the city clerk, or director of finance if that office has been established by ordinance, on the first Monday in each month or at shorter intervals as are prescribed by ordinance.

SEC. 21. Section 36802 of the Government Code is amended to read:

36802. The mayor shall preside at the meetings of the council. If the mayor is absent or unable to act, the mayor pro tempore shall serve until the mayor returns or is able to act. The mayor pro tempore has all of the powers and duties of the mayor.

SEC. 22. Section 37107 of the Government Code is amended to read:

37107. The judge shall issue an attachment directed to the sheriff of the county where the witness was required to appear, commanding the sheriff to attach the person, and forthwith bring the person before the judge.

SEC. 23. Section 37547 of the Government Code is amended to read:

37547. The board shall appoint one of its members president. That member shall serve for one year and until a successor is appointed. In the president's absence, the board shall select a president pro tempore.

SEC. 24. Section 37607 of the Government Code is amended to read:

37607. The board shall appoint one of its members president. That member shall serve for one year and until a successor is appointed. In the president's absence, the board shall select a president pro tempore.

SEC. 25. Section 37683 of the Government Code is amended to read:

37683. The legislative body shall appoint the city clerk or a competent resident of the city to administer the fund. The person appointed shall execute an official bond in the amount prescribed by the legislative body and shall receive one dollar (\$1) annually for each plot cared for, to be paid only from the income of the fund.

SEC. 26. Section 38400 of the Government Code is amended to read:

38400. As used in this article, "original dedicator" includes any person, or that person's successors and assigns, who has dedicated any land in the city for use as a public park.

SEC. 27. Section 38406 of the Government Code is amended to read:

38406. At the time fixed, the legislative body shall meet and hear and pass on protests to abandonment of the park. Any interested person may protest at the meeting. Failure of an interested person to protest is conclusive evidence that the person consents to the abandonment.

SEC. 28. Section 38741 of the Government Code is amended to read:

38741. Before a resolution or ordinance relating to the joint acquisition of a water supply is binding upon a city, it shall be approved by the mayor or passed over the mayor's veto pursuant to the charter provision or general law for the passage of ordinances.

SEC. 29. Section 38780 of the Government Code is amended to read:

38780. A city by ordinance may provide that prior to the sale or exchange of any residential building, the owner or the owner's authorized agent shall obtain from the city a report of the residential building record showing the regularly authorized use, occupancy, and zoning classifications of the property.

SEC. 30. Section 38782 of the Government Code is amended to read:

38782. The ordinance may require payment of a reasonable fee by the owner, or the owner's authorized agent, for the issuance of the reports.

SEC. 31. Section 39501 of the Government Code is amended to read:

39501. The legislative body may compel the owner, lessee, or occupant of buildings, grounds, or lots to remove dirt, rubbish, weeds, and rank growths from buildings or grounds and adjacent sidewalks. If the person compelled by the legislative body defaults, after notice prescribed by the legislative body, it may authorize the removal or destruction of the dirt, rubbish, weeds, and rank growths at that person's expense by a city officer. The legislative body may prescribe a procedure for the removal or destruction and make the expense a lien upon the buildings or grounds.

SEC. 32. Section 39560 of the Government Code is amended to read:

39560. (a) "Superintendent" means street superintendent, the superintendent's assistants and deputies, or other public officer designated by the legislative body to perform the duties imposed by this article upon the superintendent.

(b) "Weeds" means weeds which when mature bear wingy or downy seeds, which will attain such a large growth as to become a fire menace when dry, or which are otherwise noxious or dangerous.

(c) "Street" includes public street, alley, lane, court, or other place.

(d) "In front of which the nuisance exists" includes to the rear of or abutting the property upon which the nuisance exists.

SEC. 33. Section 39564 of the Government Code is amended to read:

39564. After passage of the resolution, the superintendent shall cause notices to be conspicuously posted on or in front of the property on or in front of which the nuisance exists. The superintendent shall post:

(a) One notice to each separately owned parcel of property of not over fifty feet frontage.

(b) Not more than two notices to any parcel of one hundred feet frontage or less.

(c) Notices at not more than one hundred feet apart if the frontage of a parcel is greater than one hundred feet.

SEC. 34. Section 39573 of the Government Code is amended to read:

39573. Before the superintendent arrives, any property owner may remove the weeds, rubbish, refuse, and dirt at the owner's own expense. Nevertheless, in any case in which an order to abate is issued, the legislative body by motion or resolution may further order that a special assessment and lien be imposed pursuant to Section 39577. In that case the assessment and lien shall be limited to the costs incurred by the responsible agency in enforcing abatement upon the parcels, including investigation, boundary determination, measurement, clerical, and other related costs.

SEC. 35. Section 39574 of the Government Code is amended to read:

39574. The superintendent shall keep an account of the cost of abatement in front of or on each separate parcel of land where the superintendent performs the work. The superintendent shall submit to the legislative body for confirmation an itemized written report showing the cost of the abatement.

SEC. 36. Section 39901 of the Government Code is amended to read:

39901. A city whose limits include or bound upon a harbor, bay, estuary, or other navigable body of water may:

(a) Establish, acquire, construct, improve, and maintain in, upon, and along the body of water, piers, docks, wharves, bulkheads, quays, and other necessary works.

(b) Construct, improve, dredge, deepen, or straighten, channels, turning basins, canals, slips, and waterways to, from, and along such works and connecting with any other navigable water within or without the city limits.

(c) Do any thing necessary or convenient to the establishment, improvement, conduct, and maintenance of a harbor, and in furtherance of commerce and navigation.

This section does not affect or limit a person's use and enjoyment of property rights, nor grant a city the right to destroy, injure, impair, or interfere with any private or quasi-public property or property rights, leasehold, or otherwise, or to the use and enjoyment of the property.

SEC. 37. Section 40537 of the Government Code is amended to read:

40537. Before entering upon the duties of an office, each officer shall take and subscribe the official oath and file it with the clerk. The oath of office may be taken before the clerk, any member of the commission, or any officer authorized by law to administer oaths.

SEC. 38. Section 40538 of the Government Code is amended to read:

40538. The bond of the treasurer of the local agency shall cover the treasurer's duties as ex officio treasurer of the authority.

SEC. 39. Section 40539 of the Government Code is amended to read:

40539. If allowed by the commission, a commissioner shall receive traveling and other expenses incurred in the course of employment.

SEC. 40. Section 40603 of the Government Code is amended to read:

40603. The mayor may administer oaths and affirmations, take affidavits, and certify them.

SEC. 41. Section 40604 of the Government Code is amended to read:

40604. The mayor may acknowledge the execution of all instruments executed by the city and required to be acknowledged.

SEC. 42. Section 40804 of the Government Code is amended to read:

40804. The city clerk shall cause a summary of the city's financial report required by Section 53891, in a form prescribed by the Controller, to be published once in a newspaper of general circulation, pursuant to Article 1 (commencing with Section 6000) of Chapter 1 of Division 7 of Title 1 of the Government Code. If there is no newspaper, the city clerk shall cause copies of the statement to be posted in three public places in the city designated by ordinance as the places for posting of public notices.

SEC. 43. Section 40806 of the Government Code is amended to read:

40806. The city clerk shall keep a book marked "ordinances" and record in it all city ordinances with a certificate annexed to each, stating:

(a) It is a true and correct copy of a city ordinance.

(b) The ordinance number.

(c) It has been published or posted pursuant to law.

SEC. 44. Section 40812 of the Government Code is amended to read:

40812. The city clerk shall perform any additional duties as are prescribed by ordinance.

SEC. 45. Section 40813 of the Government Code is amended to read:

40813. The city clerk may appoint deputies, for whose acts the city clerk and the city clerk's bondspersons are responsible. The deputies shall hold office at the pleasure of the city clerk and receive the compensation as provided by the legislative body.

SEC. 46. Section 40814 of the Government Code is amended to read:

40814. The city clerk and the city clerk's deputies may administer oaths or affirmations and take and certify affidavits and depositions pertaining to city affairs and business which may be used in any court or proceedings in the state. The acknowledgment of an instrument may be made before a city clerk and the city clerk's deputies within the city in which they were elected or appointed.

SEC. 47. Section 41204 of the Government Code is amended to read:

41204. The assessor shall verify the list with an oath and deposit it with the city clerk on or before July 1st.

SEC. 48. Section 41205 of the Government Code is amended to read:

41205. The assessor and the assessor's deputies may administer oaths and affirmations necessary in the performance of their duties.

SEC. 49. Section 41602 of the Government Code is amended to read:

41602. The chief of police's lawful orders shall be promptly executed by deputies, police officers, and watchpersons in the city. Every citizen shall also lend aid when required for the arrest of offenders and maintenance of public order.

SEC. 50. Section 41603 of the Government Code is amended to read:

41603. The chief of police shall execute and return all process issued and directed to the chief of police by legal authority.

SEC. 51. Section 41605 of the Government Code is amended to read:

41605. The chief of police has charge of the prisoners and of any city jail established by the legislative body.

SEC. 52. Section 41608 of the Government Code is amended to read:

41608. The chief of police shall keep a detailed and up-to-date record of all fees for service of process or other money collected by the police department or paid to the chief of police in his or her official capacity. The record shall be open for public inspection during office hours.

SEC. 53. Section 41609 of the Government Code is amended to read:

41609. The chief of police shall immediately deposit with the city treasurer all money collected by the police department as required by ordinance.

SEC. 54. Section 41610 of the Government Code is amended to read:

41610. At least once a month, the chief of police shall file with the city clerk a detailed statement of all money handled in an official capacity during the preceding month.

SEC. 55. Section 41611 of the Government Code is amended to read:

41611. The chief of police shall perform any other services required by general law and the city ordinances.

SEC. 56. Section 41803.7 of the Government Code is amended to read:

41803.7. Whenever the city attorney is acting as a prosecutor in a criminal case pursuant to any provision of law or under a city charter, the city attorney shall have the power to issue subpoenas in a like manner as the district attorney.

SEC. 57. Section 43625 of the Government Code is amended to read:

43625. All signatures and countersignatures except that of the clerk or the clerk's deputy may be printed, lithographed, or engraved.

SEC. 58. Section 43626 of the Government Code is amended to read:

43626. If any officer whose signature or countersignature appears on bonds or coupons ceases to be an officer before delivery of the bonds, that officer's signature is as effective as if the officer had remained in office.

SEC. 59. Section 53343.2 of the Government Code is amended to read:

53343.2. A local agency that has an Internet Web site, within seven months after the last day of each fiscal year of the district, shall display prominently on its Internet Web site all of the following information:

(a) A copy of an annual report for that fiscal year if requested pursuant to Section 53343.1.

(b) A copy of the report provided to the California Debt and Investment Advisory Commission pursuant to Section 53359.5. A local agency may comply with this subdivision by providing a link to the Treasurer's Internet Web site that contains the specified information, along with the assigned California Debt and Investment Advisory Commission number for each bond issuance reported by the agency.

(c) A copy of the report provided to the Controller's office pursuant to Section 12463.2.

SEC. 60. Section 53398.60 of the Government Code is amended to read:

53398.60. (a) The legislative body shall direct the city official or county official, as applicable, selected by the legislative body, to mail a copy of the resolution of intention to create the district to each owner of land within the district.

(b) As an alternative to mailing a copy of the resolution of intention pursuant to subdivision (a), the legislative body may direct the city official or county official, as applicable, selected by the legislative body, to mail a single-page notice of intention to create the district to each owner of land within the district. For purposes of this section, the notice of intention shall indicate the physical location or Internet Web site where documents related to the district, including the resolution of intention, will be made available for public viewing or inspection. The notice of intention shall also state the date of the public hearing on the proposal and include a brief description of the types of public facilities to be financed by the district.

SEC. 61. Section 53398.61 of the Government Code is amended to read:

53398.61. The legislative body shall direct the city official or county official, as applicable, selected by the legislative body, to mail a copy of the resolution to each affected taxing entity.

SEC. 62. Section 53398.75 of the Government Code is amended to read:

53398.75. (a) Any infrastructure financing plan may contain a provision that taxes, if any, levied upon taxable property in the area included within the enhanced infrastructure financing district each year by or for the benefit of the State of California, or any affected taxing entity after the effective date of the resolution adopted pursuant to Section 53398.69 to create the district, shall be divided, subject to the provisions of Section 53993, as follows:

(1) That portion of the taxes that would be produced by the rate upon which the tax is levied each year by or for each of the affected taxing entities upon the total sum of the assessed value of the taxable property in the district as shown upon the assessment roll used in connection with the taxation of the property by the affected taxing entity, last equalized prior to the effective date of the resolution adopted pursuant to Section 53398.69 to create the district, shall be allocated to, and when collected shall be paid to, the respective affected taxing entities as taxes by or for the affected taxing entities on all other property are paid.

(2) That portion of the levied taxes each year specified in the adopted infrastructure financing plan for the city or county and each affected taxing entity that has agreed to participate pursuant to Section 53398.68 in excess of the amount specified in paragraph (1) shall be allocated to, and when collected shall be paid into a special fund of, the district for all lawful purposes of the district. Unless and until the total assessed valuation of the taxable property in a district exceeds the total assessed value of the taxable property in the district as shown by the last equalized assessment roll referred to in paragraph (1), all of the taxes levied and collected upon the taxable property in the district shall be paid to the respective affected taxing entities. When the district ceases to exist pursuant to the adopted infrastructure financing plan, all moneys thereafter received from taxes upon the taxable property in the district shall be paid to the respective affected taxing entities as taxes on all other property are paid.

(b) Notwithstanding subdivision (a), where any district boundaries overlap with the boundaries of any former redevelopment project area, any debt or obligation of a district shall be subordinate to any and all enforceable obligations of the former

redevelopment agency, as approved by the Oversight Board and the Department of Finance. For the purposes of this chapter, the division of taxes allocated to the district pursuant to subdivision (a) of this section or of subdivision (b) of Section 53396 shall not include any taxes required to be deposited by the county auditor-controller into the Redevelopment Property Tax Trust Fund created pursuant to subdivision (b) of Section 34170.5 of the Health and Safety Code.

(c) The legislative body of the city or county forming the district may choose to dedicate any portion of its net available revenue to the district through the financing plan described in Section 53398.63.

(d) For the purposes of this section, "net available revenue" means periodic distributions to the city or county from the Redevelopment Property Tax Trust Fund, created pursuant to Section 34170.5 of the Health and Safety Code, that are available to the city or county after all preexisting legal commitments and statutory obligations funded from that revenue are made pursuant to Part 1.85 (commencing with Section 34170) of Division 24 of the Health and Safety Code. "Net available revenue" shall not include any funds deposited by the county auditor-controller into the Redevelopment Property Tax Trust Fund or funds remaining in the Redevelopment Property Tax Trust Fund prior to distribution. Net available revenues shall not include any moneys payable to a school district that maintains kindergarten and grades 1 to 12, inclusive, community college districts, county office of education, or to the Educational Revenue Augmentation Fund, pursuant to paragraph (4) of subdivision (a) of Section 34183 of the Health and Safety Code.

(e) (1) That portion of any ad valorem property tax revenue annually allocated to a city or county pursuant to Section 97.70 of the Revenue and Taxation Code that is specified in the adopted infrastructure financing plan for the city or county that has agreed to participate pursuant to Section 53398.68, and that corresponds to the increase in the assessed valuation of taxable property shall be allocated to, and, when collected, shall be apportioned to, a special fund of the district for all lawful purposes of the district.

(2) When the district ceases to exist pursuant to the adopted infrastructure financing plan, the revenues described in this subdivision shall be allocated to, and, when collected, shall be apportioned to, the respective city or county.

(f) This section shall not be construed to prevent a district from utilizing revenues from any of the following sources to support its activities provided that the applicable voter approval has been obtained, and the infrastructure financing plan has been approved pursuant to Section 53398.69:

(1) The Improvement Act of 1911 (Division 7 (commencing with Section 5000) of the Streets and Highways Code).

(2) The Municipal Improvement Act of 1913 (Division 12 (commencing with Section 10000) of the Streets and Highways Code).

(3) The Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code).

(4) The Landscaping and Lighting Act of 1972 (Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code).

(5) The Vehicle Parking District Law of 1943 (Part 1 (commencing with Section 31500) of Division 18 of the Streets and Highways Code).

(6) The Parking District Law of 1951 (Part 4 (commencing with Section 35100) of Division 18 of the Streets and Highways Code).

(7) The Park and Playground Act of 1909 (Chapter 7 (commencing with Section 38000) of Part 2 of Division 3 of Title 4 of this code).

(8) The Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of this title).

(9) The Benefit Assessment Act of 1982 (Chapter 6.4 (commencing with Section 54703) of Part 1 of Division 2 of this title).

(10) The so-called facilities benefit assessment levied by the charter city of San Diego or any substantially similar assessment levied for the same purpose by any other charter city pursuant to any ordinance or charter provision.

SEC. 63. Section 54930 of the Government Code is amended to read:

54930. (a) The 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. 64. Section 469 of the Revenue and Taxation Code is amended to read:

469. (a) The assessor shall annually conduct a significant number of audits of the books and records of taxpayers engaged in a profession, trade, or business who own, claim, possess, or control locally assessable trade fixtures and business tangible personal property in the county to encourage the accurate and proper reporting of property as required by this article. The assessor shall conduct an audit of those taxpayers as provided by subdivision (b).

(1) For purposes of this section, "significant number of audits" means at least 75 percent of the fiscal year average of the total number of audits the assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, inclusive, on those taxpayers in the county that had a full value of four hundred thousand dollars (\$400,000) or more of locally assessable trade fixtures and business tangible personal property.

(2) The assessor is not required to audit a taxpayer that is fully exempt from property taxation under other provisions of law for purposes of the requirements of this section.

(3) If the board audits a taxpayer because the taxpayer's assessment was selected in a sampling of assessments from the local assessment rolls pursuant to Section 15640 of the Government Code, that audit may be deemed an audit by the assessor

for purposes of the requirements of this section.

(b) Except as provided in subdivision (c), each year the audits required by subdivision (a) shall be conducted in the following manner:

(1) Fifty percent of the audits required by subdivision (a) shall be performed on taxpayers selected from a pool of those taxpayers that have the largest assessments of locally assessable trade fixtures and business tangible personal property in the county.

(A) This pool of taxpayers shall be determined as follows:

(i) The assessor shall rank all of the taxpayers in the county in descending order by the total locally assessed value of both trade fixtures and business tangible personal property.

(ii) The assessor shall select a qualified number of those taxpayers with the largest assessments for inclusion in the pool. The qualified number shall be that number equal to 50 percent of the audits required by subdivision (a) multiplied by four.

(B) Taxpayers in the pool shall be audited at least once within each four-year period following the latest fiscal year covered by a preceding audit and the audit may combine multiple fiscal years. The assessor is relieved of the requirement to audit the taxpayer at least once every four years if the assessor determines that the taxpayer's assessments are no longer large enough for inclusion in the pool.

(2) The remaining 50 percent of the required audits, as determined by paragraph (1) of subdivision (a), shall be selected in a manner that is fair and equitable to all taxpayers and may be based on evidence of underreporting as determined by the assessor.

(3) Nothing in this subdivision is intended to prohibit the audit of any taxpayer more frequently than once every four years.

(c) In order to allow the assessor some discretion in the number of audits completed each fiscal year as long as the four-year total number of audits in each category are complete within a four-year period, as an alternative to the requirement in subdivision (b) the assessor may satisfy these requirements by auditing the four-year total of the significant number of audits at any time within that four-year period. For purposes of this subdivision, the first four-year period shall begin with the 2019–20 fiscal year.

(d) With respect to any audit of the books of a profession, trade, or business, regardless of the full value of the trade fixtures and business tangible personal property owned, claimed, possessed, or controlled by the taxpayer, the following shall apply:

(1) Upon completion of an audit of the taxpayer's books and records, the taxpayer shall be given the assessor's findings in writing with respect to data that would alter any previously enrolled assessment.

(2) Equalization of the property by a county board of equalization or assessment appeals board pursuant to Chapter 1 (commencing with Section 1601) of Part 3 of this division shall not preclude a subsequent audit and shall not preclude the assessor from levying an escape assessment in appropriate instances, but shall preclude an escape assessment being levied on that portion of the assessment that was the subject of the equalization hearing.

(3) If the result of an audit for any year discloses property subject to an escape assessment, then the original assessment of all property of the assessee at the location of the profession, trade, or business for that year shall be subject to review, equalization and adjustment by the county board of equalization or assessment appeals board pursuant to Chapter 1 (commencing with Section 1601) of Part 3 of this division, except in those instances when the property had previously been equalized for the year in question.

(4) If the audit for any particular tax year discloses that the property of the taxpayer was incorrectly valued or misclassified for any cause, to the extent that this error caused the property to be assessed at a higher value than the assessor would have entered on the roll had the incorrect valuation or misclassification not occurred, then the assessor shall notify the taxpayer of the amount of the excess valuation or misclassification, and the fact that a claim for cancellation or refund may be filed with the county as provided by Sections 4986 and 5096.

SEC. 65. Section 36626 of the Streets and Highways Code is repealed.