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AB-1879 Property taxation: filing. (2023-2024)

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Assembly Bill No. 1879

CHAPTER 217

An act to amend Section 441 of, and to add Section 168.1 to, the Revenue and Taxation Code, relating to property taxation.

[Approved by Governor September 12, 2024. Filed with Secretary of State September 12, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1879, Gipson. Property taxation: filing.

The California Constitution provides for the taxation of property and establishes the State Board of Equalization to administer those taxes. Existing property tax law, pursuant to constitutional authorization, sets forth procedures for imposing and collecting taxes on property in the state. Existing law requires a person owning taxable personal property, as specified, to file annually a signed property statement declared to be true under the penalty of perjury with the assessor. Existing law authorizes a property statement to be filed with the assessor through the United States mail, properly addressed with postage prepaid.

This bill would instead authorize the statement to be filed through the United States mail provided it is mailed in a manner that includes a postmark and is properly addressed with postage prepaid, as specified.

Existing law also permits the assessor to accept the filing of a property statement by the use of electronic media. In lieu of the required signature and the declaration under penalty of perjury, as described above, existing law requires property statements filed using electronic media to be authenticated pursuant to methods specified by the assessor and approved by the State Board of Equalization.

This bill would instead authorize the assessor to accept the filing of a State Board of Equalization form by the use of electronic media and similarly would require the form to be authenticated pursuant to methods specified by the assessor and approved by the board.

Existing law generally authorizes use of a digital signature in a written communication with a public entity and requires the use or acceptance of a digital signature to be at the option of the parties. Existing law authorizes any document required to be executed by the tax collector pursuant to specified property tax laws to be executed with a facsimile signature in lieu of a manual signature, if the manual signature is filed with the Secretary of State and is certified under oath by the tax collector. Existing law provides that, upon compliance with these requirements, the facsimile signature has the same legal effect as the manual signature of the tax collector.

This bill would, notwithstanding the above-described requirement that use or acceptance of a digital signature be at the option of the parties, authorize a taxpayer to execute a State Board of Equalization form by electronic signature in lieu of a manual, facsimile, or other signature if certain requirements are met. Among those requirements are that the county assessor authorizes the submission of the form by use of electronic media, as described above, the electronic signature is authenticated, as specified,

and the electronic signature is accompanied by a form in the signature block that states that the taxpayer certifies or declares under penalty of perjury that all the information, including accompanying statements or materials, in the document is true, correct, and complete to the best of the taxpayer's knowledge. By expanding the crime of perjury, the bill would impose a state-mandated local program.

This bill would require a county assessor to accept an electronic signature pursuant to the bill's provisions, if a county assessor authorizes the submission of a State Board of Equalization form by the use of electronic media and the taxpayer chooses to execute the form by use of an electronic signature. The bill would authorize the county assessor to require payment of a fee to cover the costs associated with accepting the electronic signature and would require every county to adopt any necessary ordinances, resolutions, or other procedures to give effect to the bill's provisions. The bill would provide that, upon compliance with the bill's provisions, the electronic signature shall have the same legal effect as the manual, facsimile, or other signature of the taxpayer. By imposing additional duties on counties, the 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.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so 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 168.1 is added to the Revenue and Taxation Code, to read:

168.1. (a) Notwithstanding subdivision (b) of Section 16.5 of the Government Code, if a county assessor authorizes the submission of a State Board of Equalization form by the use of electronic media pursuant to subdivision (k) of Section 441, a taxpayer may execute that form by electronic signature in lieu of a manual, facsimile, or other signature if both of the following requirements are met:

(1) The electronic signature is accompanied by a form in the signature block that states that the taxpayer certifies or declares under penalty of perjury that all the information, including accompanying statements or materials, in the document is true, correct, and complete to the best of the taxpayer's knowledge.

(2) The electronic signature is authenticated in a manner that is approved by the State Board of Equalization.

(b) If a county assessor authorizes the submission of a State Board of Equalization form by the use of electronic media and a taxpayer chooses to execute that form by the use of electronic signature pursuant to subdivision (a), a county assessor shall accept the electronic signature pursuant to this section. The county assessor may require payment of a fee in an amount equal to the reasonable costs associated with accepting an electronic signature.

(c) Every county shall adopt any necessary ordinances, resolutions, or other procedures to give effect to this section.

(d) Upon compliance with this section, the electronic signature shall have the same legal effect as the manual, facsimile, or other signature of the taxpayer.

(e) For purposes of this section, "electronic signature" has the same meaning as that term is defined in subdivision (h) of Section 1633.2 of the Civil Code.

SEC. 2. Section 441 of the Revenue and Taxation Code is amended to read:

441. (a) Each person owning taxable personal property, other than a manufactured home subject to Part 13 (commencing with Section 5800), having an aggregate cost of one hundred thousand dollars (\$100,000) or more for any assessment year shall file a signed property statement with the assessor. Every person owning personal property that does not require the filing of a property statement or real property shall, upon request of the assessor, file a signed property statement. Failure of the assessor to request or secure the property statement does not render any assessment invalid.

(b) The property statement shall be declared to be true under the penalty of perjury and filed annually with the assessor between the lien date and 5 p.m. on April 1. The penalty provided by Section 463 applies for property statements not filed by May 7. If May 7 falls on a Saturday, Sunday, or legal holiday, a property statement that is mailed and postmarked on the next business day shall

be deemed to have been filed between the lien date and 5 p.m. on May 7. If, on the dates specified in this subdivision, the county's offices are closed for the entire day, that day is considered a legal holiday for purposes of this section.

(c) The property statement may be filed with the assessor through the United States mail, provided that it is mailed in a manner that includes a postmark and is properly addressed with postage prepaid.

(1) For purposes of this subdivision, "postmark" means a postal marking on a letter, package, or postcard indicating the date on which the item is delivered to the United States Postal Service.

(2) A taxpayer may use bulk filing services offered by the United States Postal Service to comply with this subdivision.

(3) For purposes of determining the date upon which the property statement is deemed filed with the assessor, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope containing the application, shall control.

(4) This subdivision shall be applicable to every taxing agency, including, but not limited to, a chartered city and county, or chartered city.

(d) (1) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding their property or any other personal property located on premises they own or control. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

(2) (A) Upon written request of an assessor, the assessee or the assessee's designated representative shall transmit the information or records described in paragraph (1) by mail, or in electronic format if the information or records are available in electronic format or have been previously digitized. This paragraph shall not be construed or interpreted to limit the assessor's authority to also examine information or records described in paragraph (1).

(B) Information or records requested pursuant to this paragraph shall be transmitted within a reasonable time period.

(3) (A) This subdivision shall also apply to an owner-builder or an owner-developer of new construction that is sold to a third party, is constructed on behalf of a third party, or is constructed for the purpose of selling that property to a third party.

(B) The owner-builder or owner-developer of new construction described in subparagraph (A), shall, within 45 days of receipt of a written request by the assessor for information or records, provide the assessor with all information and records regarding that property. The information and records provided to the assessor shall include the total consideration provided either by the purchaser or on behalf of the purchaser that was paid or provided either, as part of or outside of the purchase agreement, including, but not limited to, consideration paid or provided for the purchase or acquisition of upgrades, additions, or for any other additional or supplemental work performed or arranged for by the owner-builder or owner-developer on behalf of the purchaser.

(e) In the case of a corporate owner of property, the property statement shall be signed either by an officer of the corporation or an employee or agent who has been designated in writing by the board of directors to sign the statements on behalf of the corporation.

(f) In the case of property owned by a bank or other financial institution and leased to an entity other than a bank or other financial institution, the property statement shall be submitted by the owner bank or other financial institution.

(g) The assessor may refuse to accept any property statement the assessor determines to be in error.

(h) If a taxpayer fails to provide information to the assessor pursuant to subdivision (d) and introduces any requested materials or information at any assessment appeals board hearing, the assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of the continuance.

(i) Notwithstanding any other provision of law, every person required to file a property statement pursuant to this section shall be permitted to amend that property statement until May 31 of the year in which the property statement is due, for errors and omissions not the result of willful intent to erroneously report. The penalty authorized by Section 463 does not apply to an amended statement received prior to May 31, provided the original statement is not subject to penalty pursuant to subdivision (b). The amended property statement shall otherwise conform to the requirements of a property statement as provided in this article.

(j) This subdivision shall apply to the oil, gas, and mineral extraction industry only. Any information that is necessary to file a true, correct, and complete statement shall be made available by the assessor, upon request, to the taxpayer by mail or at the office of

the assessor by February 28. For each business day beyond February 28 that the information is unavailable, the filing deadline in subdivision (b) shall be extended in that county by one business day, for those statements affected by the delay. In no case shall the filing deadline be extended beyond June 1 or the first business day thereafter.

(k) The assessor may accept the filing of a State Board of Equalization form by the use of electronic media. In lieu of the signature required by subdivision (a) and the declaration under penalty of perjury required by subdivision (b), a State Board of Equalization form filed using electronic media shall be authenticated pursuant to methods specified by the assessor and approved by the State Board of Equalization. Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine.

(l) (1) After receiving the notice required by Section 1162, the manager in control of a fleet of fractionally owned aircraft shall file with the lead county assessor's office one signed property statement for all of its aircraft that have acquired situs in the state, as described in Section 1161.

(2) Flight data required to compute fractionally owned aircraft allocation under Section 1161 shall be segregated by airport.

(m) (1) After receiving the notice required by paragraph (5) of subdivision (b) of Section 1153.5, a commercial air carrier whose certificated aircraft is subject to Article 6 (commencing with Section 1150) of Chapter 5 shall file with the lead county assessor's office designated under Section 1153.5 one signed property statement for its personal property at all airport locations and fixtures at all airport locations.

(2) Each commercial air carrier may file one schedule for all of its certificated aircraft that have acquired situs in this state under Section 1151.

(3) Flight data required to compute certificated aircraft allocation under Section 1152 and subdivision (g) of Section 202 of Title 18 of the California Code of Regulations shall be segregated by airport location. Each commercial air carrier shall report this flight data for the entire state, segregated by county and airport, to the lead county assessor's office designated under Section 1153.5.

SEC. 3. 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 or school district because, in that regard, this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

However, if the Commission on State Mandates determines that this act contains other 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.