

**Introduced by Committee on Revenue and Taxation (Senators  
Scott (Chair), Alpert, Bowen, and Burton)**

March 4, 2002

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An act to amend Sections 2152, 2152.5, 2605, 2635, 2921.5, 2963, and 3007 of, and to add Section 2910.2 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 2085, as introduced, Committee on Revenue and Taxation. Property taxation.

Existing property tax law requires the computation of property taxes to be in dollars and cents, but rejecting fractions of a cent. Existing law generally provides that secured roll property taxes are due and payable in 2 installments, also calculated in dollars and cents.

This bill would require local tax officials to determine amounts of tax by rounding off the total amount of the tax due into an amount of whole dollars that, when divided in half, will result only in dollars.

Existing law requires the tax collector to send a notice of overpayment to a taxpayer when the amount of the taxes paid exceeds the amount due by more than \$10.

This bill would require the tax collector to send the notice of overpayment to the taxpayer only if a refund is not sent to the taxpayer.

Existing property tax law provides procedures for the collection of taxes on the unsecured roll.

This bill would permit the auditor-controller or the tax collector to utilize a bill for unsecured taxes when collecting an amount erroneously refunded to any person.

Existing property tax law provides that a delinquent penalty does not attach to taxes as a result of a public agency acquisition, unless the delinquent penalty was on the property at the time of acquisition.

This bill would remove this condition on the attachment of a delinquent penalty.

Existing property tax law requires seizures and sales of property for taxes on the unsecured roll, and civil actions for delinquent taxes or assessments, to be commenced within 3 years of the date upon which the unsecured taxes became delinquent.

This bill would extend that time period to 5 years.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 2152 of the Revenue and Taxation Code  
2 is amended to read:

3 2152. The auditor shall then:

4 (a) Compute and enter in a separate column on the roll the  
5 ~~respective sums sum~~ in dollars and cents, ~~rejecting the fractions of~~  
6 ~~a cent~~, to be paid as a tax on ~~the~~ *each* property listed, *to be*  
7 *determined by rounding off the raw sum calculated to the closest*  
8 *dollar amount, rejecting cents, that will result in dollars only when*  
9 *divided in half.* Notwithstanding any contrary provisions  
10 elsewhere set forth in the law, all rates applicable to any assessment  
11 may be combined into a single figure for purposes of computation  
12 and extension of the roll.

13 (b) Place in other columns the respective amounts due in  
14 installments.

15 (c) Foot each column, showing the totals.

16 Provided, however, that if the assessment roll is a  
17 machine-prepared roll the above prescribed computations and  
18 entries may be made and entered upon a newly prepared roll which  
19 shall incorporate the adjustments authorized by the local board of  
20 equalization.

21 SEC. 2. Section 2152.5 of the Revenue and Taxation Code is  
22 amended to read:

23 2152.5. Notwithstanding the provisions of any other law of  
24 this ~~State~~ *state*, if so ordered by resolution of the board of  
25 supervisors of any county, adopted prior to the time the county



1 auditor is required to compute and enter on the secured roll the  
2 respective amounts due in installments as taxes for the assessment  
3 year in which ~~such~~ *the* resolution shall become effective, the  
4 county auditor shall reject any ~~cent not evenly divisible by two~~  
5 *cents and round off the amount to the closest dollar* in the  
6 computation of taxes on any assessment and in the extension of  
7 taxes, special assessments or charges on the county assessment roll  
8 for any other public agency. The provisions of this section shall  
9 continue in effect in ~~such~~ *the* county until otherwise ordered by  
10 resolution of the board of supervisors.

11 SEC. 3. Section 2605 of the Revenue and Taxation Code is  
12 amended to read:

13 2605. The following taxes on the secured roll are due and  
14 payable November 1:

15 (a) All taxes on personal property.

16 (b) Half the taxes on real property, ~~and if the amount is not~~  
17 ~~evenly divisible by two, the odd cent is also due and payable unless~~  
18 ~~the roll shows the odd cent as part of the second installment.~~

19 SEC. 4. Section 2635 of the Revenue and Taxation Code is  
20 amended to read:

21 2635. When the amount of taxes paid exceeds the amount due  
22 by more than ten dollars (\$10), *if a refund is not sent to the taxpayer*  
23 the tax collector shall send notice of the overpayment to the  
24 taxpayer. ~~The notice~~ *If the notice is sent, it shall be mailed to the*  
25 *taxpayer's last known address and shall state the amount of*  
26 *overpayment and that a refund claim may be filed pursuant to*  
27 *Chapter 5 (commencing with Section 5096) of Part 9.*

28 SEC. 5. Section 2910.2 is added to the Revenue and Taxation  
29 Code, to read:

30 2910.2. The auditor-controller or tax collector may mail or  
31 electronically transmit an unsecured tax bill for the amount of a tax  
32 refund erroneously made to any person. Failure to receive a tax bill  
33 does not relieve the lien of taxes, nor does it prevent the imposition  
34 of penalties imposed by this code.

35 SEC. 6. Section 2921.5 of the Revenue and Taxation Code is  
36 amended to read:

37 2921.5. ~~(a) Except as provided in subdivision (b), taxes~~  
38 *Taxes*, penalties, and costs on unsecured property as defined in  
39 subdivision (b) of Section 134, shall be transferred from the  
40 "secured roll" to the "unsecured roll" of the corresponding year



1 by the county auditor on order of the board of supervisors with the  
 2 written consent of the county legal advisor pursuant to Article 5  
 3 (commencing with Section 5081) of Chapter 4 of Part 9 at the same  
 4 time the taxes are canceled on the property, and shall be collected  
 5 in the same manner as other delinquent taxes on the “unsecured  
 6 roll.” Amounts transferred pursuant to this subdivision shall  
 7 continue to be subject to delinquent penalties until the amounts are  
 8 paid, and are collectible from either the person from whom the  
 9 property was acquired or the public entity that acquired the  
 10 property.

11 ~~(b) No delinquent penalty shall attach to taxes transferred~~  
 12 ~~pursuant to subdivision (a), except to those taxes which carried~~  
 13 ~~delinquent penalty on the secured roll at the time the property~~  
 14 ~~involved was acquired by a public entity.~~

15 SEC. 7. Section 2963 of the Revenue and Taxation Code is  
 16 amended to read:

17 2963. Property shall not be seized and sold for taxes on the  
 18 unsecured roll after ~~three~~ *five* years from the date taxes due become  
 19 delinquent. The limitation period shall be tolled for any period  
 20 during which collection actions are prohibited by bankruptcy laws  
 21 or rules, or by court order.

22 SEC. 8. Section 3007 of the Revenue and Taxation Code is  
 23 amended to read:

24 3007. Civil actions for delinquent taxes or assessments  
 25 pursuant to Section 3003 shall be commenced within ~~three~~ *five*  
 26 years of the date upon which unsecured taxes became delinquent.  
 27 The limitation period of this section shall be tolled for any and all  
 28 periods during which a civil action described by this section is  
 29 prohibited by federal bankruptcy laws or rules, or by a court order.

