

AMENDED IN ASSEMBLY MAY 6, 2014
AMENDED IN ASSEMBLY MARCH 24, 2014
CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2109

Introduced by Assembly Member Daly

February 20, 2014

An act to amend Section ~~15616~~ *12463* of the Government Code, relating to parcel taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 2109, as amended, Daly. ~~Parcel taxes: reports. Controller: reports: parcel taxes.~~

Existing law requires the ~~State Board of Equalization~~ *Controller* to annually report to the Governor the assessed value of state-assessed and locally assessed real and personal property in each county, as specified, information concerning other taxes that the board administers, and any further information and suggestions as the board deems proper. *compile and publish reports of the financial transactions of each county, city, and special district within this state, together with any other matter he or she deems of public interest.*

This bill would additionally require the ~~board to annually report~~ *Controller to include* specified information *in those local government financial transaction reports* relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax. The bill would ~~additionally~~ require the ~~auditor of each county~~ *local governmental entities imposing a parcel tax to provide any* information to the ~~board~~ *Controller as* required by the ~~board~~ *Controller*

to comply with these ~~provisions, as specified.~~ *provisions*. By imposing new duties on local 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 these statutory provisions.

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

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

1 ~~SECTION 1. Section 15616 of the Government Code is~~
2 ~~amended to read:~~
3 ~~15616. (a) The board shall report annually to the Governor,~~
4 ~~the report to be printed at state expense. The report shall show:~~
5 ~~(1) The assessed value of state-assessed and locally assessed~~
6 ~~real and personal property in each county and the assessed value~~
7 ~~of state-assessed and locally assessed property in each incorporated~~
8 ~~city or town.~~
9 ~~(2) Information concerning other taxes which it administers.~~
10 ~~(3) (A) Information relating to the imposition of each locally~~
11 ~~assessed parcel tax, including, but not limited to, the following:~~
12 ~~(i) The type and rate of parcel tax imposed.~~
13 ~~(ii) The number of parcels subject to the parcel tax.~~
14 ~~(iii) The number of parcels exempt from the parcel tax.~~
15 ~~(iv) The sunset date of the parcel tax, if any.~~
16 ~~(v) The amount of revenue received from the parcel tax.~~
17 ~~(B) In implementing this subdivision, the board shall utilize~~
18 ~~existing funds or resources.~~
19 ~~(4) Any further information and suggestions the board deems~~
20 ~~proper.~~
21 ~~(b) The auditor of each county shall provide any information~~
22 ~~to the board required by the board to comply with subdivision (a).~~
23 ~~The board shall adopt regulations to prescribe the format by which~~
24 ~~the auditor shall report that information to the board.~~

1 *SECTION 1. Section 12463 of the Government Code is*
2 *amended to read:*

3 12463. (a) The Controller shall compile and publish reports
4 of the financial transactions of each county, city, and special
5 district, respectively, within this state, together with any other
6 matter he or she deems of public interest. The reports shall include
7 the appropriations limits and the total annual appropriations subject
8 to limitation of the counties, cities, and special districts. The reports
9 to the Controller shall be made in the time, form, and manner
10 prescribed by the Controller.

11 (b) (1) Effective January 1, 2005, the Controller shall compile
12 and publish reports of the financial transactions of each county,
13 city, and special district pursuant to subdivision (a) on or before
14 August 1, September 1, and October 1 respectively, of each year
15 following the end of the annual reporting period. The Controller
16 shall make data collected pursuant to this subdivision available
17 upon request to the Legislature and its agents, on or before April
18 1 of each year.

19 (2) (A) *The Controller shall include in reports compiled and*
20 *published pursuant to paragraph (1) information relating to the*
21 *imposition of each locally assessed parcel tax, including, but not*
22 *limited to, the following:*

23 (i) *The type and rate of parcel tax imposed.*

24 (ii) *The number of parcels subject to the parcel tax.*

25 (iii) *The number of parcels exempt from the parcel tax.*

26 (iv) *The sunset date of the parcel tax, if any.*

27 (v) *The amount of revenue received from the parcel tax.*

28 (vi) *The manner in which the revenue received from the parcel*
29 *tax is being used.*

30 (B) *In implementing this paragraph, the Controller shall use*
31 *existing funds or resources.*

32 (3) *Each county, city, and special district that assesses a parcel*
33 *tax shall provide information to the Controller as required by the*
34 *Controller to comply with paragraph (2). The Controller shall*
35 *adopt regulations to prescribe the format by which the local*
36 *governmental entity shall report that information to the Controller.*

37 (c) The Controller shall annually publish, on the Internet Web
38 site of the Controller, reports of the financial transactions of each
39 school district within this state, together with any other matter he
40 or she deems of public interest. The reports shall include the

1 appropriations limit and the total annual appropriations subject to
2 limitation of the school district. The reports to the Controller shall
3 be made in the time, form, and manner prescribed by the Controller.

4 (d) As used in this ~~section, the following terms have the~~
5 ~~following meanings:~~ *section:*

6 (1) *“Parcel tax” means a tax levied by a local agency upon any*
7 *parcel of property identified using the assessor’s parcel number*
8 *system or upon any person as an incident of property ownership*
9 *pursuant to Section 4 of Article XIII A of the California*
10 *Constitution that is collected via the annual property tax bill.*

11 ~~(1)~~

12 (2) *“School district” means a school district as defined in Section*
13 *80 of the Education Code.*

14 ~~(2)~~

15 (3) *“Special district” means any of the following:*

16 (A) *A special district as defined in Section 95 of the Revenue*
17 *and Taxation Code.*

18 (B) *A commission provided for by a joint powers agreement*
19 *pursuant to Chapter 5 (commencing with Section 6500) of Division*
20 *7 of Title 1.*

21 (C) *A nonprofit corporation that is any of the following:*

22 (i) *Was formed in accordance with the provisions of a joint*
23 *powers agreement to carry out functions specified in the agreement.*

24 (ii) *Issued bonds, the interest on which is exempt from federal*
25 *income taxes, for the purpose of purchasing land as a site for, or*
26 *purchasing or constructing, a building, stadium, or other facility,*
27 *that is subject to a lease or agreement with a local public entity.*

28 (iii) *Is wholly owned by a public agency.*

29 SEC. 2. *If the Commission on State Mandates determines that*
30 *this act contains costs mandated by the state, reimbursement to*
31 *local agencies and school districts for those costs shall be made*
32 *pursuant to Part 7 (commencing with Section 17500) of Division*
33 *4 of Title 2 of the Government Code.*

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