

ASSEMBLY BILL

No. 2291

Introduced by Assembly Member Achadjian

February 18, 2016

An act to amend Section 4143 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2291, as introduced, Achadjian. Property taxes: delinquent taxes: partial payment: fee.

Under existing law, the board of supervisors of a county is required to comply with specified requirements prior to either approving an increase in an existing county fee or charge or initially imposing a new fee or charge.

Under existing property tax law, a tax collector is authorized, with the approval of the board of supervisors, to accept partial payments of delinquent taxes on tax-defaulted property.

This bill would, upon authorization by ordinance by the board of supervisors, authorize the county tax collector to charge a fee to recover the reasonable costs of instituting and maintaining a partial payment arrangement and would require the fee to be subject to those existing requirements applicable to increasing or initially imposing a new fee or charge.

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 4143 of the Revenue and Taxation Code
2 is amended to read:

3 4143. (a) Notwithstanding any other provision of law, in the
4 case of a deficiency in the payment of taxes due and payable
5 pursuant to this part, the tax collector, with the approval of the
6 board of supervisors, may accept partial payments from the
7 taxpayer. The partial payments shall be applied first to all penalties,
8 interest, and costs, and the balance, if any, shall be applied to the
9 taxes due. The difference between the amount paid by the taxpayer
10 and the amount due shall be treated as a delinquent tax in the same
11 manner as any other defaulted tax.

12 (b) Partial payments made pursuant to this section shall not be
13 deemed a redemption, a partial redemption, or an installment
14 payment under this part and they shall not alter either the date upon
15 which the property became tax defaulted or the date the property
16 becomes subject to a power of sale.

17 (c) These partial payments shall not be construed as altering the
18 amount of defaulted taxes for purposes of publications.

19 (d) An election may be made by the taxpayer to pay the
20 delinquent taxes in installments under Chapter 3 (commencing
21 with Section 4186) and, if so, the installment payment shall be
22 based upon the balance of the redemption amount determined
23 pursuant to this section.

24 (e) When the taxpayer requests a partial payment, or when the
25 tax collector receives such a payment, the tax collector shall inform
26 the taxpayer of the provisions of subdivision (b) by return mail.

27 (f) *Upon authorization by ordinance by the board of supervisors,*
28 *the tax collector may charge a fee to recover the reasonable costs*
29 *of instituting and maintaining a partial payment arrangement*
30 *under the provisions of this chapter. The fee is a charge described*
31 *in paragraph (2) of subdivision (e) of Section 1 of Article XIII C*
32 *of the California Constitution and shall be subject to the*
33 *requirements of Chapter 12.5 (commencing with Section 54985)*
34 *of Part 1 of Division 2 of Title 5 of the Government Code.*

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