

## **State of California**

### **REVENUE AND TAXATION CODE**

#### **Section 2191.10**

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2191.10. Notwithstanding any other law, the board of supervisors of a county may adopt an ordinance or resolution to provide that a tax on real or personal property is not a lien against the property assessed or the assessee and shall not be recorded by the tax collector if the amount of the tax assessed against the property or the assessee is less than an amount set by that ordinance or resolution, up to two hundred dollars (\$200), excluding any interest, penalties, or other fees. This section does not authorize a county to exempt any property from taxation, and does not relieve the taxpayer from the obligation to pay any tax.

(Added by Stats. 2017, Ch. 164, Sec. 1. (SB 624) Effective January 1, 2018.)