



Legislation Text

File #: 19-0898, **Version:** 1

Assessor recommending the Board:

- 1) Approve the use of the Assessor web site for providing property tax notices, as required under §621 of the Revenue & Taxation code; and
- 2) Approve the Assessor implementing the posting of information required by §619 of the Revenue & Taxation code on the Assessor web site, as provided in §621.

FUNDING: N/A

DISCUSSION / BACKGROUND:

Revenue & Taxation code §619 requires that the Assessor notify property owners of changes to the assessed value of property when the change is caused by any event other than the annual 2% CPI increase. In the old property system, the vast majority of this notification was combined with another required notice of supplemental assessment and achieved a substantial reduction in notification and mailing costs. The new property system does not provide for a combined mailing. As a result, cost for annual property notices would increase. However, the Revenue & Taxation code §621 provides for the posting of the annual notice on the Assessor web site, with the approval of the Board of Supervisors.

The text of Revenue & Taxation code §619 and §621 are included below for reference.

§619

- (a) Except as provided in subdivision (f), the assessor shall, upon or prior to completion of the local roll, do either of the following:
- (1) Inform each assessee of real property on the local secured roll whose property's full value has increased over its full value for the prior year of the assessed value of that property as it shall appear on the completed local roll.
 - (2) Inform each assessee of real property on the local secured roll, or each assessee on the local secured roll and each assessee on the unsecured roll, of the assessed value of his or her real property or of both his or her real and his or her personal property as it shall appear on the completed local roll.
- (b) The information given by the assessor to the assessee pursuant to paragraph (1) or (2) of subdivision (a) shall include a notification of hearings by the county board of equalization, which shall include the period during which assessment protests will be accepted and the place where they may be filed. The information shall also include an explanation of the stipulation procedure set forth in Section 1607 and the manner in which the assessee may request use of this procedure.
- (c) In the case of an increase in a property's full value that is determined pursuant to paragraph (1) of subdivision (a) over the property's full value determined for the prior year in accordance with paragraph (2) of subdivision (a) of Section 51, the information shall also include the base year value of the property, compounded annually from the base year to the current year by the appropriate inflation factors.
- (d) The information shall be furnished by the assessor to the assessee by regular United States mail directed to him or her at his or her latest address known to the assessor. The assessor may choose

to accept a written request from the assessee to provide the information by electronic mail in lieu of by regular United States mail.

(e) Neither the failure of the assessee to receive the information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied pursuant thereto.

(f) This section shall not apply to annual increases in the valuation of property which reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution, for purposes of property tax limitation determinations.

(g) This section does not apply to increases in assessed value caused solely by changes in the assessment ratio provided for in Section 401.

(h) This section shall become operative on January 1, 1999.

(Amended by Stats. 2010, Ch. 185, Sec. 4. (SB 1493) Effective January 1, 2011.)

§621

In any county the assessor, with the approval of the board of supervisors, may give the information required by Section 619, and similar information with reference to personal property, as an alternative to giving the information by United States mail, by having published lists of assessments in newspapers, or by posting the information to the assessor's Internet Web site, or any combination of the above. In counties of more than 4 million population and counties of more than 1 million population, as determined by the July 1, 1965, Department of Finance revised estimate, which are contiguous to a county with more than 4 million population, the assessor, with the approval of the board of supervisors, may divide the county into publication areas not to exceed five in number. Within such areas the assessment listing may be grouped by assessment map books, by post office zones or by such other arrangements as may be determined by the assessor as most likely to give notice to assessee's and as practicable for publication in local newspapers. The complete assessment data of one such area may be printed in one year, and for other areas in successive years as directed by him or her until the full county is covered. Each year at least all changes of assessment listings for all the areas shall be printed, together with a notice that no changes were made with regard to properties not on the list of changes, so that all changes will be on a current basis for the entire county. Newspapers for the publications shall be selected as they are for publication of the delinquent tax lists and the rate paid for the advertising shall be the same.

Neither the failure of the assessee to receive this information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied pursuant thereto.

(Amended by Stats. 2010, Ch. 185, Sec. 5. (SB 1493) Effective January 1, 2011.)

ALTERNATIVES

The Board could choose to not approve the use of the Assessor's website for providing property tax notices or posting of information required by §619 of the Revenue & Taxation code on the Assessor web site, as provided in §621. However, this would result in an increase in mailing costs and the need for additional General Fund dollars to be transferred to the Assessor's FY 2019-20 Budget for mailing costs.

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

NA

CAO RECOMMENDATION / COMMENTS

It is recommended that the Board approve this item.

FINANCIAL IMPACT

Approval of this item would result in the use of staff time for minimal changes to the webpage, resulting in no cost increase. Denial of the item would result in approximately \$15,000 in General Fund costs for increased noticing and mailing expenses.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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