

**Introduced by Committee on Governance and Finance (Senators Hertzberg (Chair), Beall, Hernandez, Lara, Moorlach, Nguyen, and Pavley)**

March 17, 2016

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An act to amend Section 1840 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1480, as introduced, Committee on Governance and Finance. Property tax: local government property: application.

The California Constitution generally exempts real property that is owned by a local government from property taxation, but provides that real property owned by a local government that is located outside its boundaries is taxable if it was taxable when acquired. Existing law authorizes a county, city and county, or municipal corporation that owns taxable property to apply to the State Board of Equalization for a review, equalization, or adjustment of a property tax assessment relating to this publicly-owned property. Existing law requires that this application be submitted to the board on or before the later of either July 20 or within 2 weeks of the date upon which a county assessor delivers the local roll containing that assessment to the county auditor.

This bill would instead require that this application be submitted to the board on or before November 30.

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 1840 of the Revenue and Taxation Code  
2 is amended to read:

3 1840. If any county, city and county, or municipal corporation  
4 desires to secure a review, equalization, or adjustment of the  
5 assessment of its property by the board pursuant to subdivision  
6 (g) of Section 11 of Article XIII of the California Constitution, it  
7 shall apply to the board ~~therefor~~ *for that review, equalization, or*  
8 *adjustment* in writing on or before ~~July 20, or within two weeks~~  
9 ~~after the completion and delivery by the assessor of the local roll~~  
10 ~~containing the assessment to the auditor as provided in Section~~  
11 ~~617, whichever is the later.~~ *November 30.* If the assessment  
12 objected to is one made outside the regular period for ~~such~~ *those*  
13 assessments, the application for review shall be filed with the board  
14 within 60 days from the date the tax bill is mailed to the assessee.

15 Every application shall show the facts claimed to require action  
16 of the board, and a copy ~~thereof~~ *of the application* shall be filed  
17 with the assessor whose assessment is questioned. Upon receipt  
18 of a timely application, the board shall afford the applicant notice  
19 and a hearing in accordance with ~~such~~ *any* rules and regulations  
20 as the board may prescribe. The failure to file a timely application  
21 shall bar the applicant from relief under subdivision (g) of Section  
22 11 of Article XIII or this section.