

Introduced by Senator Berryhill

February 17, 2016

An act to amend Section 218.5 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1118, as introduced, Berryhill. Property tax: homeowners' exemption.

Existing law requires county assessors to supply to the State Board of Equalization information from homeowners' property tax exemption claims and county records necessary to fully identify all homeowners' property tax exemption claims allowed by the assessors.

This bill would make a nonsubstantive change to those provisions.

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 218.5 of the Revenue and Taxation Code
2 is amended to read:
3 218.5. In order to assure the accuracy of the state's
4 reimbursements for the homeowners' property tax exemption and
5 to prevent duplications of the exemptions within the state and
6 improper overlapping with other benefits provided by law, county
7 assessors shall supply information from homeowners' property
8 tax exemption claims and county records as is specified by written
9 request of the board, and with the concurrence of the Controller,
10 necessary to fully identify all homeowners' property tax exemption
11 claims allowed by the assessors. The board may specify that the

1 information include all or a part of the names and social security
2 numbers of claimants and spouses and the identity and location of
3 the dwelling to which the exemption applies. The information may
4 be required in the form of data processing media or other media
5 and ~~in such format as~~ *a format that* is compatible with the
6 recordkeeping processes of the counties and the auditing procedures
7 of the state.

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