

LEGISLATIVE DIGEST

[Administrative Code - Low-Value Property Tax Exemptions]

Ordinance amending the Administrative Code to permit the Assessor to either not enroll on the assessment roll certain property exempt from property taxation due to its low value, or to enroll such property and apply the exemption.

Existing Law

California Revenue and Taxation Code Section 155.20 permits County Boards of Supervisors to exempt from property tax property with a total full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them. It also permits the County Assessor to either not enroll the property on the assessment roll or to enroll the property and apply the exemption. The Administrative Code currently exempts such low-value property from property taxes, but directs the Assessor not to enter such property on the assessment roll, rather than giving the Assessor the option to either not enroll the property on the assessment roll or to enroll the property and apply the exemption.

Amendments to Current Law

This ordinance would conform the Administrative Code to the state law that permits the Assessor to either not enroll the property on the assessment roll or to enroll the property and apply the exemption.

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