

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

19th day of July, 2016

PRESENT:

ABSENT:

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS APPROVING
THE PRORATION OF ESCAPED ASSESSMENTS PURSUANT TO
REVENUE AND TAXATION CODE SECTION 531.2, SUBDIVISION (c)**

WHEREAS, Revenue and Taxation Code section 531.2 states that when real property escapes assessment, and subsequent to July 1 of the year in which the property should have been lawfully assessed, but prior to the date of the assessment and the showing thereof on the secured roll, the property has been transferred or conveyed to a bona fide purchaser for value, the escape assessment shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll; and

WHEREAS, the foregoing statute can create anomalous and unfair results; and

WHEREAS, to avoid such anomalous and unfair results, Revenue and Taxation Code section 531.2, subdivision (c)(1) states that if the board of supervisors of a county adopts a resolution so providing, taxes resulting from escape assessments shall be prorated pursuant to that subdivision; and

WHEREAS, both the County Assessor and Auditor-Controller have certain statutory authority and duties associated with the identification of property escaping assessment and the computation of prorated taxes, which may be implicated by the Board's approval of the proration of escaped assessments pursuant to Revenue and Taxation Code section 531.2;

NOW, THEREFORE, BE IT RESOLVED, ORDERED, AND DETERMINED by the Board of Supervisors of the County of San Luis Obispo, State of California, that:

1. Pursuant to Revenue and Taxation Code section 531.2, subdivision (c), taxes resulting from escape assessments shall be prorated pursuant to paragraphs (2) through (5), inclusive, of that subdivision.

2. When real property has been transferred or conveyed to a bona fide purchaser for value subsequent to July 1 of the year of escape, but prior to the date of that assessment and the showing thereof on the secured roll, taxes resulting from the escaped assessment shall be prorated between the transferor and transferee for their respective ownership periods in the fiscal tax year.

3. If the real property has been transferred or conveyed more than once during the year of escape or assessment to a bona fide purchaser for value, each owner of record during that period shall be liable for a pro rata share of taxes based on the length of time during that period each bona fide purchaser was the record owner of that real property.

4. When the County has identified the fact and amount of the escape assessment, the County Assessor or Auditor-Controller, as the case may be, shall identify the owners of record during the year of escape or assessment and the dates of ownership for each owner.

5. Thereafter, the respective prorated shares of taxes for each owner of record shall be computed, and the share of taxes of the current owner of the real property shall be placed on the secured roll as a lien on the parcel for which the escaped assessment was discovered and the share of taxes of any previous owner during the year of escape or assessment shall be entered on the unsecured roll.

6. This resolution shall be effective for any escape assessment of real property, for which taxes have not been entered on a tax roll as of the effective date of this resolution.

Upon motion of Supervisor _____, seconded by Supervisor _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted.

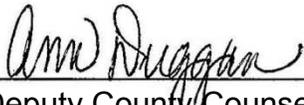
Chairperson of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

APPROVED AS TO FORM AND LEGAL
EFFECT:

RITA L. NEAL
County Counsel

By: 
Deputy County Counsel

Dated: June 10, 2016