STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982



No. 79/203

November 27, 1979

TO COUNTY ASSESSORS:

THE FULL NAME OF ASSESSEE TO BE SHOWN
ON THE 1980 ASSESSMENT ROLL

Senate Bill 163 was signed by the Governor on September 19, 1979. It will become operative July 1, 1980, and its provisions should be implemented as soon as possible beginning with the 1980 assessment roll. This bill amends Sections 602 and 2191.3 of the Revenue and Taxation Code and specifies that if the full and complete name of the assessee is known, it shall be shown on the assessment roll. It is our understanding that there have been some difficulties with tax liens being filed against the property of innocent persons because their names are similar to the name of a tax debtor. The assessment roll is important in this regard because the county tax collector, and other agencies filing tax liens, may use the roll to determine if the tax debtor owns any property in the county. Senate Bill 163 apparently is intended to alleviate these problems of erroneous filing of liens.

There has been some concern that the act will require listing all names where there are multiple owners. This is not the intent of the act, as no change is being made in the law except that the full and complete name must be shown rather than an abbreviated name. The listing of multiple owners is not required under existing law and will not be required under the new provisions. Please refer to Assessors' Handbook Section 271, Assessment Roll Procedures, for general guidance assessment roll preparation.

The other feature of this act amends Section 2191.3 of the Revenue and Taxation Code. This section pertains to the tax collector's filing for record in the recorder's office, a certificate specifying the amount of tax due, interest and penalties due, name if known, and last known address of the assessee liable for the amount. The amendment will allow the tax collector to add the assessee's federal social security number to the above certificate.

Please refer any inquiries to Tom McClaskey of this division.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:ce