

# Attachment

RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF APPROVING THE )  
OPERATION OF REVENUE AND )  
TAXATION CODE SECTION 531.2 (c) )

RESOLUTION NO. 20-\_\_\_\_\_

WHEREAS, Revenue and Taxation Code Section 531.2 states that when real property, which subsequent to July 1 of the year of escape, or subsequent to July 1 of the year in which the property should have been lawfully assessed, but prior to the date of that assessment and the showing thereof on the secured roll, 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, Revenue and Taxation Code Section 531.2 further states in part that if the real property escaped assessment as a result of an unrecorded change in ownership or change in control for which a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, is not filed, the assessor shall appraise the property as of the date of transfer and enroll the difference in taxable value for each of the subsequent years on the secured roll, with the date of entry specified thereon. However, if prior to the date of the assessment the property has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to this paragraph 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, 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 to the various owners during that tax year, 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, THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA HEREBY RESOLVES AS FOLLOWS:

Section 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.

Section 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 tax year.

Section 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 that each bona fide purchaser was the owner of record of that real property.

Section 4. When the County Assessor has identified the fact and amount of the escape assessment, the County Assessor shall identify the owners of record during the year of escape or assessment and the dates of ownership for each owner.

Section 5. Thereafter, the respective prorated shares of taxes for each owner of record shall be computed by the County Auditor-Controller, 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 escape 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.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this 18th day of August, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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GREGG HART, CHAIR  
BOARD OF SUPERVISORS

ATTEST:  
MONA MIYASATO  
COUNTY EXECUTIVE OFFICER  
CLERK OF THE BOARD

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:  
MICHAEL C. GHIZZONI  
COUNTY COUNSEL

APPROVED AS TO FORM:  
BETSY M. SCHAFFER, CPA  
AUDITOR-CONTROLLER

By: Anne Rierson  
Anne Rierson (Aug 4, 2020 16:15 PDT)  
Deputy County Counsel

By: C. Edin









# AC Board Resolution - RTC 531.2(c)

Final Audit Report

2020-08-04

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