

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES

Revenue and Taxation Code Sections
2610.8 and 2636.1 as Added by
Statutes 2022, Chapter 712 (SB 989)

The period of reimbursement begins
September 28, 2022.

Case No.: 22-TC-06

*Disclosure Requirements and Deferral of
Property Taxation*

DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7.

(Adopted September 27, 2024)

(Served September 30, 2024)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached Decision and Parameters and Guidelines on September 27, 2024.



Heather Halsey, Executive Director

BEFORE THE
 COMMISSION ON STATE MANDATES
 STATE OF CALIFORNIA

<p>IN RE PARAMETERS AND GUIDELINES</p> <p>Revenue and Taxation Code Sections 2610.8 and 2636.1 as Added by Statutes 2022, Chapter 712 (SB 989)</p> <p>The period of reimbursement begins September 28, 2022.</p>	<p>Case No.: 22-TC-06</p> <p><i>Disclosure Requirements and Deferral of Property Taxation</i></p> <p>DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.</p> <p><i>(Adopted September 27, 2024)</i></p> <p><i>(Served September 30, 2024)</i></p>
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DECISION

The Commission on State Mandates (Commission) heard and decided this Decision and Parameters and Guidelines during a regularly scheduled hearing on September 27, 2024. Kaily Yap appeared on behalf of the Department of Finance. The claimant did not appear.

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission adopted the Proposed Decision and Parameters and Guidelines by a vote of 7-0, as follows:

Member	Vote
Lee Adams, County Supervisor	Yes
Shannon Clark, Representative of the Director of the Office of Planning and Research	Yes
Deborah Gallegos, Representative of the State Controller	Yes
Karen Greene Ross, Public Member	Yes
Renee Nash, School District Board Member	Yes
William Pahland, Representative of the State Treasurer, Vice Chairperson	Yes
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	Yes

I. Summary of the Mandate

These Parameters and Guidelines address sections 2610.8 and 2636.1 of the Revenue and Taxation Code, as added by Statutes 2022, chapter 712 (the test claim statute), effective September 28, 2022.¹

Section 2636.1 requires a county with a population over four million as determined by the 2020 census, and counties that opt into the requirements by passing a resolution, to defer property tax payments without penalty or interest for property owners claiming relief under Proposition 19 and section 69.6 (the Prop. 19 implementation statute) until the county assessor determines their claim. Deferment requests must be filed with the county within one year of receiving the first tax bill for the replacement property, but before January 1, 2024. Proposition 19 (November 2020) allows, beginning April 1, 2021, property owners who are over 55, severely disabled, or victims of a wildfire or natural disaster, to transfer the taxable base year value of their primary residence to a replacement primary residence located anywhere in the state within two years of the sale of the original primary residence to prevent or mitigate increased property taxes when these property owners move or rebuild.² Property owners seeking relief under Proposition 19 and section 69.6 must file a claim with the county assessor where the replacement primary residence is located.³ Section 2636.1 sunsets on January 1, 2026.⁴

Section 2610.8, which does not sunset, requires the same county of over four million population and counties that opt in to print brief summaries on property tax bills about the availability of Proposition 19 base year value transfers and tax deferral under section 2636.1.

On July 26, 2024, the Commission on State Mandates (Commission) adopted a Decision finding the test claim statute imposes a reimbursable state-mandated program on the County of Los Angeles (the only county with a population over four million as determined by the 2020 census), within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning September 28, 2022, for the following reimbursable activities:

- Process deferral requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to

¹ Statutory references are to the Revenue and Taxation Code unless otherwise indicated.

² California Constitution, article XIII A, section 2.1(b)(1).

³ Revenue and Taxation Code section 69.6(c)(1), (e)(1). California Constitution article XIII A, section 2.1(b)(4).

⁴ Revenue and Taxation Code 2636.1(f).

section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.⁵

- Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
 - A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
 - A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.⁶

These requirements are not mandated by the state and are not reimbursable for counties that opt in by passing a resolution to implement the requirements of the test claim statute.⁷

II. Procedural History

The Commission adopted the Test Claim Decision on July 26, 2024.⁸ Commission staff issued the Draft Expedited Parameters and Guidelines on August 1, 2024.⁹ The State Controller's Office filed comments on the Draft Expedited Parameters and Guidelines on August 20, 2024, recommending no changes.¹⁰ Neither the claimant nor the Department of Finance filed comments on the Draft Expedited Parameters and Guidelines. Pursuant to section 1183.9(d) of the Commission's regulations, Commission staff did not issue a Draft Proposed Decision and Parameters and Guidelines for comment because no substantive comments were filed on the Draft Expedited Parameters and Guidelines.¹¹

⁵ Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

⁶ Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

⁷ Revenue and Taxation Code sections 2610.8(b)(2) and 2631.1(e)(2) (Stats. 2022, ch. 712); *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 743; *Coast Community College Dist. v. Commission on State Mandates* (2022) 13 Cal.5th 800, 807, 815.

⁸ Exhibit A, Test Claim Decision, adopted July 26, 2024.

⁹ Exhibit B, Draft Expedited Parameters and Guidelines, issued August 1, 2024.

¹⁰ Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines, filed August 20, 2024.

¹¹ California Code of Regulations, title 2, section 1183.9(d) provides: "If no comments are filed on the draft expedited parameters and guidelines that raise substantive issues regarding any of the elements described in section 1183.7, a draft proposed decision in accordance with section 1183.13(a) of these regulations need not be prepared and the executive director may schedule the proposed decision and parameters and guidelines

III. Positions of the Parties

A. State Controller

The State Controller's Office recommends no changes to the Draft Expedited Parameters and Guidelines.¹²

IV. Discussion

Consistent with the Test Claim Decision, the Parameters and Guidelines state the following:

A. Eligible Claimants (Section II. of the Parameters and Guidelines)

The County of Los Angeles is the sole eligible claimant.¹³ As stated in the Test Claim Decision:

The plain language [of the test claim statute] indicates that the requirements of the statute do not apply to any county with a population of four million or less “unless the county board of supervisors, after consultation with the county assessor, county auditor, county treasurer, and county tax collector, pass a resolution implementing the requirements of this section.” There is no evidence in the record that other counties are practically compelled to comply with the test claim statute. Thus, counties that pass a resolution to implement the test claim statute are not mandated by the state to comply with the downstream requirements resulting from their local decision.¹⁴

Thus, Section II. of the Parameters and Guidelines states “The County of Los Angeles is eligible to claim reimbursement for the increased costs incurred as a result of this mandate to the extent the County's costs are paid from proceeds of taxes.”

B. Period of Reimbursement (Section III. of the Parameters and Guidelines)

Government Code section 17557(e) states a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. As stated in the Test Claim Decision, the claimant filed the Test Claim on May 2, 2023,¹⁵ establishing eligibility for reimbursement for the 2021-2022 fiscal year.

for adoption at the next regularly scheduled hearing in accordance with section 1183.13(d) of these regulations.”

¹² Exhibit C, Controller's Comments on the Draft Expedited Parameters and Guidelines, filed August 20, 2024, page 1.

¹³ Exhibit A, Test Claim Decision, adopted July 26, 2024, pages 17-21.

¹⁴ Exhibit A, Test Claim Decision, adopted July 26, 2024, page 19. Citing *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th. 727, 731, 743.

¹⁵ Exhibit A, Test Claim Decision, adopted July 26, 2024, page 14.

The test claim statute was an urgency statute, effective on September 28, 2022. Based on the effective date of the statute, Section III. of the Parameters and Guidelines states allowable costs incurred are reimbursable on or after September 28, 2022.

C. Reimbursable Activities (Section IV. of the Parameters and Guidelines)

As no comments were filed on the Draft Expedited Parameters and Guidelines, the reimbursable activities in Section IV. of the Parameters and Guidelines are identical to those approved in the Commission’s Test Claim Decision:

- A. Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.¹⁶
- B. Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
 - 1. A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
 - 2. A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.¹⁷

D. Claim Preparation and Submission (Section V. of the Parameters and Guidelines)

Section V. of the Parameters and Guidelines (Claim Preparation and Submission) identifies the direct costs eligible for reimbursement. No substantive changes to the Commission’s standard boilerplate language have been proposed or made.

E. Offsetting Revenues and Reimbursements (Section VII. Offsetting Revenues and Reimbursements)

Section VII. of the Parameters and Guidelines governs offsetting revenues (i.e., funds other than a claimant’s proceeds of taxes) required to be identified and deducted from any claim submitted for reimbursement. No substantive changes to the Commission’s standard boilerplate language have been proposed or made.

¹⁶ Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

¹⁷ Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

F. The Remaining Sections of the Parameters and Guidelines

Section VI. Record Retention; Section VIII. State Controller's Claiming Instructions; Section IX. Remedies Before the Commission; and Section X. Legal and Factual Basis for the Parameters and Guidelines contain standard boilerplate language.

V. Conclusion

Based on the foregoing analysis, the Commission hereby adopts the Proposed Decision and Parameters and Guidelines.

PARAMETERS AND GUIDELINES¹⁸

Revenue and Taxation Code Sections 2610.8 and 2636.1

Statutes 2022, Chapter 712 (SB 989)

Disclosure Requirements and Deferral of Property Taxation

22-TC-06

Period of reimbursement begins September 28, 2022

I. SUMMARY OF THE MANDATE

These Parameters and Guidelines address sections 2610.8 and 2636.1 to the Revenue and Taxation Code, added by Statutes 2022, chapter 712 (the test claim statute), effective September 28, 2022.¹⁹

Section 2636.1 requires a county with a population over four million as determined by the 2020 census, and counties that opt into the requirements by passing a resolution, to defer property tax payments without penalty or interest for property owners claiming relief under Proposition 19 and section 69.6 (the Prop. 19 implementation statute) until the county assessor determines their claim. Deferment requests must be filed with the county within one year of receiving the first tax bill for the replacement property, but before January 1, 2024. Proposition 19 (November 2020) allows, beginning April 1, 2021, property owners who are over 55, severely disabled, or victims of a wildfire or natural disaster, to transfer the taxable base year value of their primary residence to a replacement primary residence located anywhere in the state within two years of the sale of the original primary residence to prevent or mitigate increased property taxes when these property owners move or rebuild.²⁰ Property owners seeking relief under Proposition 19 and section 69.6 must file a claim with the county assessor

¹⁸ The Decision and Parameters and Guidelines is a single document and must be read as a whole. It is not intended to be separated and should be posted in its entirety.

¹⁹ Statutory references are to the Revenue and Taxation Code unless otherwise indicated.

²⁰ California Constitution, article XIII A, section 2.1(b)(1).

where the replacement primary residence is located.²¹ Section 2636.1 sunsets on January 1, 2026.²²

Section 2610.8, which does not sunset, requires the same county of over four million population and counties that opt in to print brief summaries on property tax bills about the availability of Proposition 19 base year value transfers and tax deferral under section 2636.1.

On July 26, 2024, the Commission on State Mandates (Commission) adopted a Decision finding the test claim statute imposes a reimbursable state-mandated program on the County of Los Angeles, the only county with a population over four million as determined by the 2020 census, within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning September 28, 2022, for the following reimbursable activities:

- Process deferral requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.²³
- Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
 - A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
 - A brief summary of the deferral procedures under Revenue and Taxation Code section 2636.1.²⁴

These requirements are not mandated by the state and are not reimbursable for counties that pass a resolution implementing the requirements of the test claim statute.²⁵

²¹ Revenue and Taxation Code section 69.6(c)(1), (e)(1). California Constitution article XIII A, section 2.1(b)(4).

²² Revenue and Taxation Code 2636.1(f).

²³ Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

²⁴ Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

²⁵ Revenue and Taxation Code sections 2610.8(b)(2) and 2631.1(e)(2) (Stats. 2022, ch. 712); *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 743; *Coast Community College Dist. v. Commission on State Mandates* (2022) 13 Cal.5th 800, 807, 815.

II. ELIGIBLE CLAIMANTS

The County of Los Angeles is eligible to claim reimbursement for the increased costs incurred as a result of this mandate to the extent the County's costs are paid from proceeds of taxes.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the test claim on May 2, 2023, establishing eligibility for reimbursement for the 2021-2022 fiscal year. However, test claim statute was an urgency statute that became effective on September 28, 2022. Therefore, costs incurred are reimbursable on or after September 28, 2022.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents showing the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event, or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable beginning September 28, 2022:

- A. Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.²⁶
- B. Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:
 1. A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
 2. A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.²⁷

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV., Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

²⁶ Revenue and Taxation Code section 2636.1 (Stats. 2022, ch. 712).

²⁷ Revenue and Taxation Code section 2610.8 (Stats. 2022, ch. 712).

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using 10 percent of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10 percent.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs

shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter²⁸ is subject to the initiation of an audit by the Controller no later than three years after the date the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

²⁸ This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any funds other than the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate requiring state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local governments in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the eligible claimants to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The decisions adopted for the test claim and parameters and guidelines are legally binding on all parties and interested parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento, and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

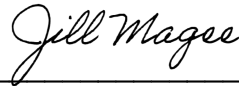
On September 30, 2024, I served the:

- **Current Mailing List dated September 26, 2024**
- **Decision and Parameters and Guidelines adopted September 27, 2024**

Disclosure Requirements and Deferral of Property Taxation, 22-TC-06
Statutes 2022, Chapter 712 (SB 989); Revenue and Taxation Code Sections
2610.8 and 2636.1
County of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 30, 2024, at Sacramento, California.



Jill Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/26/24

Claim Number: 22-TC-06

Matter: Disclosure Requirements and Deferral of Property Taxation

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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