

## Laws, Regulations & Annotations

[PTLG Table of Contents \(./property-taxes-law-guide.html\)](#) > [Revenue and Taxation Code \(revenue-and-taxation-code.html\)](#) > [Division 1. Property Taxation \(revenue-and-taxation-code-property-taxation.html\)](#) > [Part 2. Assessment \(part2.html\)](#) > [Chapter 3 \(part2-ch3.html\)](#) > Section 463

PROPERTY TAXES LAW GUIDE –  
REVISION 2018

# REVENUE AND TAXATION CODE

## Property Taxation

### PART 2. ASSESSMENT

#### CHAPTER 3. ASSESSMENT GENERALLY

##### ARTICLE 2. INFORMATION FROM TAXPAYER

##### SECTION 463

463. **Penalty for failure to file statement.** (a) If any person who is required by law or is requested by the assessor to make an annual property statement fails to file an annual property statement within the time limit specified by Section 441 or make and subscribe the affidavit respecting his or her name and place of residence, a penalty of 10 percent of the assessed value of the unreported taxable tangible property of that person placed on the current roll shall be added to the assessment made on the current roll.

(b) Notice of any penalty added to the secured roll pursuant to this section shall be mailed by the assessor to the assessee at his or her address as contained in the official records of the county assessor.

(c) If the assessee establishes to the satisfaction of the county board of equalization or the assessment appeals board that the failure to file the property statement within the time required by Section 441 was due to reasonable cause and circumstances beyond the assessee's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, it may order the penalty abated, provided the assessee has filed with the county board written application for abatement of the penalty within the time prescribed by law for the filing of applications for assessment reductions.

(d) If the penalty is abated it shall be canceled or refunded in the same manner as an amount of tax erroneously charged or collected.

**History.**—Added by Stats. 1967, Ch. 1418 (SB 994), in effect November 8, 1967. Stats. 1968, Ch. 1131 (AB 1428), in effect November 13, 1968, completely revised this section, converting it to a penalty for failure to file and adding the second and third paragraphs. Stats. 1971, Ch. 1633 (AB 1679), in effect March 4, 1972, substituted "request" for "demand" in the first sentence. Stats. 1973, Ch. 842 (AB 2084), in effect January 1, 1974, substituted "Friday" for "Monday" in the first paragraph. Stats. 1999, Ch. 334 (AB 704), in effect January 1, 2000, deleted "it with the assessor by 5 p.m. on the last Friday in May, or if, after written request by the assessor, any person fails to file," after "fails to file", added "or her" after "respecting his", and substituted "that" for "such" after "tangible property of" in the first sentence of the first paragraph, and added "or her" after "assessee at his" in the first sentence of the second paragraph. Stats. 2015, Ch. 501 (AB 571), in effect January 1, 2016, designated the former first, second, third, and fourth paragraphs as subdivisions (a), (b), (c), and (d), respectively, and substituted "circumstances beyond the assessee's control, and occurred

**notwithstanding the exercise of ordinary care in the absence of" for "not due to" after "cause and" in the first sentence of the former third paragraph.**

**Note.**—Section 3 of Stats. 1999, Ch. 334 (AB 704), provides that no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because this act provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, within the meaning of Section 17556 of the Government Code.