

AMENDED IN ASSEMBLY APRIL 30, 2008

AMENDED IN ASSEMBLY APRIL 23, 2008

CALIFORNIA LEGISLATURE—2007–08 REGULAR SESSION

ASSEMBLY BILL

No. 2459

Introduced by Assembly Member Davis

February 21, 2008

An act to add Section 2511.2 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2459, as amended, Davis. Property taxation: Senior Citizen Tax Work-Off Program.

Existing law authorizes property taxes to be paid in legal tender or in money receivable in payment of taxes by the United States, as specified.

This bill would authorize any county board of supervisors to implement a Senior Citizen Tax-Work Off Program to authorize qualified taxpayers, as defined, to trade their time and skills in exchange for compensation equal to all or a part of the ad valorem property tax owed on the qualified taxpayers' principal place of residence.

This bill would provide that the state shall not reimburse any county for losses that occur as a result of the implementation of this program. *This bill would also provide that the implementation of this program shall not cause the displacement, as defined, of public employees.*

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. The Legislature finds and declares all of the
2 following:

3 (a) Many senior citizens in California are on fixed incomes
4 whereas property taxes continue to rise.

5 (b) According to a recent article published in the California
6 Chronicle, “A recent report suggests that many seniors are going
7 back to work to pay property taxes that in some areas amount to
8 one thousand dollars (\$1,000) per month, and in many areas are
9 at least five hundred dollars (\$500) per month. Considering that
10 social security income and other fixed income investments often
11 amount to two thousand dollars (\$2,000) or so per month, property
12 taxes take a huge bite out of already limited incomes.”

13 (c) Therefore, it is the intent of the Legislature in enacting this
14 act to assist senior citizens who are having a difficult time paying
15 property tax payments, by authorizing any county board of
16 supervisors to implement a Senior Citizen Tax Work-Off Program.

17 SEC. 2. Section 2511.2 is added to the Revenue and Taxation
18 Code, to read:

19 2511.2. (a) Notwithstanding any other law, any county board
20 of supervisors may adopt a resolution or ordinance to implement
21 a Senior Citizen Tax Work-Off Program, to authorize qualified
22 taxpayers to trade their time and skills for government service
23 needed in any county, in exchange for compensation equal to all
24 or a part of the ad valorem property tax owed on current year taxes
25 on the qualified taxpayers principal place of residence.

26 (b) The state shall not reimburse a county for losses, if any, that
27 occur as a result of the implementation of the Senior Citizen Tax
28 Work-Off Program authorized pursuant to subdivision (a).

29 (c) *The implementation of the Senior Citizen Tax Work-Off*
30 *Program authorized pursuant to subdivision (a) shall not cause*
31 *the displacement of public employees.*

32 (e)

33 (d) For purposes of this section, ~~both~~ *all* of the following shall
34 apply:

35 (1) *“Displacement” includes layoff, demotion, involuntary*
36 *transfer to a new classification, involuntary transfer to a new*
37 *location requiring a change of residence, and time base reductions.*
38 *Displacement does not include changes in shifts or days off, nor*

1 *does it include reassignment to other positions within the same*
2 *classification and general location.*

3 ~~(1)~~

4 (2) “Government service” means any service, including, but not
5 limited to, general labor, gardening, skilled project support, record
6 filing, data entry, or customer service.

7 ~~(2)~~

8 (3) “Qualified taxpayer” means any taxpayer that satisfies both
9 of the following:

10 (A) Is 62 years of age or older.

11 (B) Has a total household income that does not exceed the
12 amount specified by the county board of supervisors of the county
13 in which the taxpayer resides.

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