

**Introduced by Senator Kehoe**

February 21, 2008

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Senate Constitutional Amendment No. 19—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending subdivision (c) of Section 2 of Article XIII A thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 19, as introduced, Kehoe. Property tax: new construction exclusion: fire safety retrofitting improvements.

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975–76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change of ownership has occurred. The California Constitution authorizes the Legislature to exclude from classification as "newly constructed" the construction or installation of any fire sprinkler system, other fire extinguishing system, fire detection system, or fire-related egress improvements, as defined by the Legislature.

This measure would authorize the Legislature to additionally exclude from classification as "newly constructed" the construction or installation of any fire safety retrofitting improvement that meets fire safety building standards, as defined by the Legislature.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

1     *Resolved by the Senate, the Assembly concurring,* That the  
2 Legislature of the State of California at its 2007–08 Regular  
3 Session commencing on the fourth day of December 2006,  
4 two-thirds of the membership of each house concurring, hereby  
5 proposes to the people of the State of California, that the  
6 Constitution of the State be amended as follows:

7     That subdivision (c) of Section 2 of Article XIII A thereof is  
8 amended to read:

9     (c) For purposes of subdivision (a), the Legislature may provide  
10 that the term “newly constructed” does not include any of the  
11 following:

12     (1) The construction or addition of any active solar energy  
13 system.

14     (2) (A) The construction or installation of any fire sprinkler  
15 system, other fire extinguishing system, fire detection system, or  
16 fire-related egress improvement, as defined by the Legislature,  
17 that is constructed or installed after the effective date of this  
18 paragraph.

19     (B) *The construction or installation of any fire safety retrofitting*  
20 *improvement that meets fire safety building standards, as defined*  
21 *by the Legislature, that is constructed or installed after the effective*  
22 *date of this subparagraph.*

23     (3) The construction, installation, or modification on or after  
24 the effective date of this paragraph of any portion or structural  
25 component of a single- or multiple-family dwelling that is eligible  
26 for the homeowner’s exemption if the construction, installation,  
27 or modification is for the purpose of making the dwelling more  
28 accessible to a severely disabled person.

29     (4) The construction or installation of seismic retrofitting  
30 improvements or improvements utilizing earthquake hazard  
31 mitigation technologies, that are constructed or installed in existing  
32 buildings after the effective date of this paragraph. The Legislature  
33 shall define eligible improvements. This exclusion does not apply  
34 to seismic safety reconstruction or improvements that qualify for  
35 exclusion pursuant to the last sentence of the first paragraph of  
36 subdivision (a).

37     (5) The construction, installation, removal, or modification on  
38 or after the effective date of this paragraph of any portion or  
39 structural component of an existing building or structure if the  
40 construction, installation, removal, or modification is for the

- 1 purpose of making the building more accessible to, or more usable
- 2 by, a disabled person.

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