

AMENDED IN ASSEMBLY APRIL 30, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**Assembly Constitutional Amendment**

**No. 18**

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**Introduced by Assembly Member Swanson**

February 18, 2011

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Assembly Constitutional Amendment No. 18—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACA 18, as amended, Swanson. Taxation: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax by a city ~~or~~, county, *or special district* for the purpose of funding the maintenance or improvement of fire protection services or police protection services, or both, upon the approval of a majority of its voters voting on the proposition, and would also make conforming changes to related provisions.

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 2011–12 Regular  
3 Session commencing on the sixth day of December 2010,  
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     First—That Section 4 of Article XIII A thereof is amended to  
8 read:

9     SEC. 4. Except as provided by Section 4.5, a city, county, or  
10 special district, by a two-thirds vote of its voters voting on the  
11 proposition, may impose a special tax within that city, county, or  
12 special district, except an ad valorem tax on real property or a  
13 transactions tax or sales tax on the sale of real property within that  
14 city, county, or special district.

15     Second—That Section 4.5 is added to Article XIII A thereof,  
16 to read:

17     SEC. 4.5. (a) The imposition, extension, or increase of a parcel  
18 tax on real property by a city ~~or~~, county, *or special district*, as may  
19 otherwise be authorized by law for the purpose of funding the  
20 maintenance or improvement of fire protection services or police  
21 protection services, or both, is subject to approval by a majority  
22 of the voters in the city ~~or~~, county, *or special district* voting on  
23 the proposition.

24     (b) For purposes of this section, “parcel tax” means a special  
25 tax imposed upon a parcel of real property at a rate that is  
26 determined without regard to that property’s value.

27     Third—That Section 2 of Article XIII C thereof is amended to  
28 read:

29     SEC. 2. Notwithstanding any other provision of this  
30 Constitution:

31     (a) Any tax imposed by any local government is either a general  
32 tax or a special tax. A special district or agency, including a school  
33 district, has no authority to levy a general tax.

34     (b) A local government may not impose, extend, or increase  
35 any general tax unless and until that tax is submitted to the  
36 electorate and approved by a majority vote. A general tax is not  
37 deemed to have been increased if it is imposed at a rate not higher  
38 than the maximum rate so approved. The election required by this  
39 subdivision shall be consolidated with a regularly scheduled general  
40 election for members of the governing body of the local

1 government, except in cases of emergency declared by a unanimous  
2 vote of the governing body.

3 (c) Any general tax imposed, extended, or increased, without  
4 voter approval, by any local government on or after January 1,  
5 1995, and prior to the effective date of this article, may continue  
6 to be imposed only if that general tax is approved by a majority  
7 vote of the voters voting in an election on the issue of the  
8 imposition, which election shall be held no later than November  
9 6, 1996, and in compliance with subdivision (b).

10 (d) Except as provided by Section 4.5 of Article XIII A, a local  
11 government may not impose, extend, or increase any special tax  
12 unless and until that tax is submitted to the electorate and approved  
13 by a two-thirds vote. A special tax is not deemed to have been  
14 increased if it is imposed at a rate not higher than the maximum  
15 rate so approved.

16 Fourth—That Section 3 of Article XIII D thereof is amended  
17 to read:

18 SEC. 3. (a) An agency shall not assess a tax, assessment, fee,  
19 or charge upon any parcel of property or upon any person as an  
20 incident of property ownership except:

21 (1) The ad valorem property tax imposed pursuant to Article  
22 XIII and Article XIII A.

23 (2) Any special tax receiving a two-thirds vote pursuant to  
24 Section 4 of Article XIII A or, a majority vote pursuant to Section  
25 4.5 of Article XIII A.

26 (3) Assessments as provided by this article.

27 (4) Fees or charges for property related services as provided by  
28 this article.

29 (b) For purposes of this article, fees for the provision of electrical  
30 or gas service are not deemed charges or fees imposed as an  
31 incident of property ownership.