

AMENDED IN SENATE JUNE 21, 2011

AMENDED IN ASSEMBLY MAY 10, 2011

AMENDED IN ASSEMBLY APRIL 14, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**ASSEMBLY BILL**

**No. 504**

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**Introduced by Assembly Member Williams**

February 15, 2011

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An act to amend Section 35560 of the Education Code, and to add ~~Section 50079.2~~ *Sections 50079.2 and 50079.3* to the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 504, as amended, Williams. School districts: County of Santa Barbara: special taxes.

Existing law requires, when a school district is reorganized and when the allocation of funds, property, and obligations are not fixed by terms, conditions, or recommendations as provided by law, the funds, property, and obligations of a former district to be allocated in a specified manner. Existing law authorizes any school district to impose qualified special taxes, as defined, within the school district pursuant to specified procedures.

This bill would, when any school district in the County of Santa Barbara is in any manner merged with one or more school districts so as to form a single district, as specified, authorize the district so formed to continue to impose any qualified special taxes imposed in any former district, as defined, provided that specified conditions are met. *This bill would also authorize the Santa Barbara Unified School District to impose a special tax that is a parcel tax within boundaries of the former*

*Santa Barbara Elementary School District, provided that specified conditions are met.*

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Santa Barbara.

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. Section 35560 of the Education Code is amended  
2 to read:

3 35560. When a school district is reorganized, both of the  
4 following shall apply:

5 (a) When the allocation of funds, property, and obligations is  
6 not fixed by terms, conditions, or recommendations as provided  
7 by law, the funds, property, and obligations of a former district,  
8 except for bonded indebtedness, shall be allocated as follows:

9 (1) The real property and personal property and fixtures  
10 normally situated thereat shall be the property of the district in  
11 which the real property is located.

12 (2) All other property, funds, and obligations, except bonded  
13 indebtedness, shall be divided pro rata among the districts in which  
14 the territory of the former district is included. The basis for the  
15 division and allocation shall be the assessed valuation of the part  
16 of the former district which is included within each of the districts.

17 (b) Any qualified special taxes may continue to be imposed  
18 pursuant to Section 50079.2 of the Government Code.

19 ~~SECTION 1.~~

20 SEC. 2. Section 50079.2 is added to the Government Code,  
21 to read:

22 50079.2. Notwithstanding any other law, when any school  
23 district in the County of Santa Barbara is in any manner merged  
24 with one or more school districts so as to form a single district  
25 pursuant to subdivision (b) of Section 35542 of the Education  
26 Code, the district so formed may continue to impose any qualified  
27 special taxes imposed in any former district as defined by Section  
28 35516 of the Education Code, provided that the revenues derived  
29 from those qualified special taxes remain segregated on a  
30 geographical basis conforming to the former boundaries of the  
31 school districts prior to unification.

1     *SEC. 3. Section 50079.3 is added to the Government Code, to*  
2 *read:*

3     *50079.3. (a) Notwithstanding any other law, the Santa Barbara*  
4 *Unified School District may impose a special tax that is a parcel*  
5 *tax within the boundaries of the former Santa Barbara Elementary*  
6 *School District upon approval by the required vote of the voters*  
7 *within the boundaries of the former Santa Barbara Elementary*  
8 *School District.*

9     *(b) The tax authorized pursuant to subdivision (a) shall be*  
10 *imposed in compliance with Article 3.5 (commencing with Section*  
11 *50075).*

12     ~~SEC. 2.~~

13     *SEC. 4. The Legislature finds and declares that a special law*  
14 *is necessary and that a general law cannot be made applicable*  
15 *within the meaning of Section 16 of Article IV of the California*  
16 *Constitution because of the unique need to allow noncoterminous*  
17 *school districts in the County of Santa Barbara that have merged*  
18 *to form a unified school district pursuant to subdivision (b) of*  
19 *Section 35542 of the Education Code to continue to impose*  
20 *qualified special taxes imposed in any former district as defined*  
21 *by Section 35516 of the Education Code, in order to provide critical*  
22 *program support in the unified school district in areas such as*  
23 *music, art, mathematics, and technology.*