

## Assembly Bill No. 504

### CHAPTER 276

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

[Approved by Governor September 7, 2011. Filed with  
Secretary of State September 7, 2011.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 504, 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 within boundaries of the former Santa Barbara Elementary School District, provided that specified conditions are met and that certain procedures are complied with.

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

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

SECTION 1. Section 35560 of the Education Code is amended to read:  
35560. When a school district is reorganized, both of the following shall apply:

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

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

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

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

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

50079.2. Notwithstanding any other law, 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 pursuant to subdivision (b) of Section 35542 of the Education Code, the district so formed may continue to impose any qualified special taxes imposed in any former district as defined by Section 35516 of the Education Code, provided that the revenues derived from those qualified special taxes remain segregated on a geographical basis conforming to the former boundaries of the school districts prior to unification.

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

50079.3. Notwithstanding any other law, the Santa Barbara Unified School District may impose a special tax in compliance with Article 3.5 (commencing with Section 50075) within the boundaries of the former Santa Barbara Elementary School District upon approval of the voters within the boundaries of the former Santa Barbara Elementary School District. The district shall segregate revenues from any tax levied under this section into a separate account, and shall use revenues from that account solely for specific purposes within the boundaries of the former Santa Barbara Elementary School District.

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