

AMENDED IN SENATE MARCH 21, 2011

SENATE BILL

No. 874

Introduced by Senator Hancock

February 18, 2011

An act to amend ~~Section 60 of the Revenue and Taxation Sections 50079 and 50079.1 of the Government Code~~, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 874, as amended, Hancock. ~~Property taxation: change in ownership: definition. School districts: community college districts: parcel taxes: exemptions.~~

Existing law authorizes any school district to impose qualified special taxes within the district pursuant to specified procedures. Existing law defines qualified special taxes as special taxes that apply uniformly to all taxpayers or all real property within the school district and may include taxes that exempt persons 65 years of age or older or for persons receiving Supplemental Security Income for a disability regardless of age.

This bill would also provide that qualified special taxes may include taxes that exempt persons receiving Social Security Disability Insurance, regardless of age.

Existing law authorizes a community college district to impose special taxes in accordance with specified procedures, and requires the taxes to be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property.

This bill would provide an additional exception to the uniformity requirement of the special tax described above by authorizing an exemption for taxpayers 65 years of age or older and for persons

receiving Supplemental Security Income for a disability or Social Security Disability Insurance, regardless of age.

Existing law defines, for purposes of property taxation, “change in ownership” to mean a transfer of a present interest in real property, the value of which is substantially equal to the value of the fee interest.

~~This bill would make a technical, nonsubstantive change to that provision.~~

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 50079 of the Government Code is
2 amended to read:

3 50079. (a) Subject to Section 4 of Article XIII A of the
4 California Constitution, any school district may impose qualified
5 special taxes within the district pursuant to the procedures
6 established in Article 3.5 (commencing with Section 50075) and
7 any other applicable procedures provided by law.

8 (b) (1) As used in this section, “qualified special taxes” means
9 special taxes that apply uniformly to all taxpayers or all real
10 property within the school district, except that “qualified special
11 taxes” may include taxes that provide for an exemption from those
12 taxes for taxpayers 65 years of age or older or for persons receiving
13 Supplemental Security Income for a disability or Social Security
14 Disability Insurance, regardless of age.

15 (2) “Qualified special taxes” do not include special taxes
16 imposed on a particular class of property or taxpayers.

17 SEC. 2. Section 50079.1 of the Government Code is amended
18 to read:

19 50079.1. A community college district may impose a special
20 tax pursuant to Article 3.5 (commencing with Section 50075). The
21 special taxes shall be applied uniformly to all taxpayers or real
22 property within the district, except that unimproved property may
23 be taxed at a lower rate than improved property and taxpayers 65
24 years of age or older and persons receiving Supplemental Security
25 Income for a disability or Social Security Disability Insurance,
26 regardless of age, may be exempt from payment of the special tax.

27 SECTION 1. ~~Section 60 of the Revenue and Taxation Code is~~
28 ~~amended to read:~~

1 60. “Change in ownership” means a transfer of a present interest
2 in real property, including the beneficial use thereof, the value of
3 which is substantially equal to the value of the fee interest.

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