

Introduced by Senator Wolk

February 14, 2014

An act to amend Section 50079 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1021, as introduced, Wolk. School districts: parcel taxes.

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 exempt certain persons.

This bill would provide that special taxes that apply uniformly include any special tax imposed on a per parcel basis, according to the square footage of a parcel or the square footage of improvements on a parcel, according to the use of a parcel, and at a lower rate on unimproved property. This bill would authorize a school district to treat multiple parcels of real property as one parcel of real property for purposes of a qualified special tax, where the parcels are contiguous, under common ownership, and constitute one economic unit.

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

1 special taxes within the district pursuant to the procedures
2 established in Article 3.5 (commencing with Section 50075) and
3 any other applicable procedures provided by law.

4 (b) ~~(1) As used in this section, “qualified special~~ *For purposes*
5 *of this section, all of the following shall apply:*

6 (1) *“Qualified special taxes” means special taxes that apply*
7 *uniformly to all taxpayers or all real property within the school*
8 *district, except that “qualified special taxes” may include taxes*
9 *that provide for an exemption from those taxes for all of the*
10 *following taxpayers:*

11 (A) *Persons who are 65 years of age or older.*

12 (B) *Persons receiving Supplemental Security Income for a*
13 *disability, regardless of age.*

14 (C) *Persons receiving Social Security Disability Insurance*
15 *benefits, regardless of age, whose yearly income does not exceed*
16 *250 percent of the 2012 federal poverty guidelines issued by the*
17 *United States Department of Health and Human Services.*

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

20 (3) *“Special taxes that apply uniformly” include any special*
21 *tax imposed in accordance with any of the following:*

22 (A) *On a per parcel basis.*

23 (B) *According to the square footage of a parcel or the square*
24 *footage of improvements on a parcel.*

25 (C) *According to the use of a parcel, so long as the same tax is*
26 *levied on all properties of the same use.*

27 (D) *At a lower rate on unimproved property.*

28 (c) *A school district may treat multiple parcels of real property*
29 *as one parcel of real property for purposes of a qualified special*
30 *tax where the parcels are contiguous, under common ownership,*
31 *and constitute one economic unit, meaning that the multiple parcels*
32 *of real property have the same primary purpose and are not*
33 *separate and distinct properties that may be independently*
34 *developed and sold.*

35 SEC. 2. No inference shall be drawn from the enactment of
36 this act with respect to the meaning of “uniformly” for purposes
37 of special taxes imposed by school districts pursuant to the

1 authorization in Section 50079 of the Government Code as it
2 existed prior to the enactment of this act.

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