

ASSEMBLY BILL

No. 168

Introduced by Assembly Member Maienschein

January 22, 2015

An act to amend Section 96.15 of the Revenue and Taxation Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 168, as introduced, Maienschein. Local government finance.

Existing law generally requires the county auditor, in each fiscal year, to allocate property tax revenues to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing property tax law also requires a county auditor to make certain property tax revenue allocations to qualifying cities, as defined, in accordance with a specified Tax Equity Allocation formula, and to make corresponding reductions in the amount of property tax revenue that is allocated to the county. Existing law also requires the county auditor, in the case in which a qualifying city becomes the successor agency to a special district as a result of a merger with that district as described in a specified statute, to additionally allocate to that successor qualifying city that amount of property tax revenue that otherwise would have been allocated to that special district pursuant to general allocation requirements.

This bill would make nonsubstantive changes to the provision pertaining to property tax revenue allocations to a qualifying city that merges with a special district.

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 96.15 of the Revenue and Taxation Code
2 is amended to read:
3 96.15. (a) Notwithstanding any other provision of this chapter,
4 ~~in the event if~~ a qualifying ~~city~~ city, as defined ~~in~~ by subdivision
5 (d) of Section 98 or subdivision (f) of Section ~~98.02~~ 98.02, becomes
6 the successor agency to a special district as a result of a merger
7 described in Section 57087.3 of the Government Code, the auditor
8 shall allocate to that qualifying city, in addition to any other amount
9 of ad valorem property tax revenue required to be allocated to that
10 city pursuant to this chapter, the amount of ad valorem property
11 tax revenue that otherwise would be allocated to that district
12 pursuant to this article.
13 (b) It is the intent of the Legislature in enacting this section to
14 confirm and clarify a county auditor’s duty and authority,
15 established by subdivision (d) of Section 57087.3 of the
16 Government Code, to allocate to a qualifying city the ad valorem
17 property tax revenue of a subsidiary district that has been merged
18 with the city.