

**ASSEMBLY BILL**

**No. 183**

---

---

**Introduced by Assembly Member Waldron**

January 26, 2015

---

---

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

LEGISLATIVE COUNSEL'S DIGEST

AB 183, as introduced, Waldron. 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 a nonsubstantive change 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 a qualifying city as defined in subdivision (d) of
- 5 Section 98 or subdivision (f) of Section 98.02 becomes the
- 6 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 *pursuant to* subdivision (d) of Section 57087.3 of
- 16 the Government Code, to allocate to a qualifying city the ad
- 17 valorem property tax revenue of a subsidiary district that has been
- 18 merged with the city.