

AMENDED IN ASSEMBLY APRIL 7, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1891**

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**Introduced by Assembly Member Dababneh**

February 11, 2016

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An act to amend Section 50079 of the Government Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 1891, as amended, Dababneh. School districts: special taxes: exemptions.

Existing law authorizes school districts to impose qualified special taxes, subject to specified constitutional and statutory provisions. Existing law defines “qualified special taxes” as taxes that apply uniformly to all taxpayers or all real property within a school district and may include taxes that provide for an exemption from those taxes for persons who are 65 years of age or older, for persons receiving Supplemental Security Income for a disability, or for persons receiving Social Security Disability Insurance benefits, as specified.

This bill would, if a school district imposes a qualified special tax that provides for an exemption for persons who are 65 years of age or older and requires that those persons opt out of the qualified special tax, require the school district to require those taxpayers to opt out of the qualified special tax only once and to grant the exemption to those taxpayers for each subsequent taxable period. ~~In the case of a qualified special tax on real property, the bill would provide that the exemption would be valid until a change in ownership occurs: period for which the taxpayer remains eligible for the exemption.~~

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 any or all of the following taxpayers:  
13 (A) Persons who are 65 years of age or older.  
14 (B) Persons receiving Supplemental Security Income for a  
15 disability, regardless of age.  
16 (C) Persons receiving Social Security Disability Insurance  
17 benefits, regardless of age, whose yearly income does not exceed  
18 250 percent of the 2012 federal poverty guidelines issued by the  
19 United States Department of Health and Human Services.  
20 (2) “Qualified special taxes” do not include special taxes  
21 imposed on a particular class of property or taxpayers.  
22 (c) The amendments made to this section by Chapter 371 of the  
23 Statutes of 2015 are declaratory of existing law.  
24 (d) If a school district imposes a qualified special tax that  
25 provides for an exemption for persons who are 65 years of age or  
26 older, pursuant to subparagraph (A) of paragraph (1) of subdivision  
27 (b), and requires taxpayers claiming that exemption to opt out of  
28 the qualified special tax, the school district shall only require those  
29 taxpayers to opt out of the qualified special tax once and shall  
30 grant the exemption to those taxpayers for each subsequent taxable  
31 ~~period. In the case of a qualified special tax on real property, the~~  
32 ~~exemption shall be valid until a change in ownership occurs. period~~  
33 *for which the taxpayer remains eligible for the exemption.*

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