

ASSEMBLY BILL

No. 2314

Introduced by Assembly Member Bigelow
(Principal coauthor: Senator Berryhill)

February 18, 2016

An act to add Sections 195.180, 195.181, and 195.182 to the Revenue and Taxation Code, relating to disaster relief, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 2314, as introduced, Bigelow. Disaster relief: County of Calaveras: wildfires.

Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. With respect to certain counties that have adopted reassessment ordinances and have been declared by the Governor to be in a state of emergency as a result of certain events, existing law provides for state allocations of the estimated amounts of the reductions in property tax revenues resulting in certain fiscal years from reassessments under those ordinances. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state allocations.

This bill would provide for similar state allocations with respect to property tax revenue reductions resulting from a reassessment for damages incurred within the County of Calaveras, which was declared

by the Governor to be in a state of emergency due to the wildfires that occurred on and after September 9, 2015.

By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing the County of Calaveras for these property tax revenue reductions, this bill would make an appropriation.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Calaveras.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: 2/3. Appropriation: yes. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 195.180 is added to the Revenue and
2 Taxation Code, to read:

3 195.180. (a) By _____, the auditor of the County of Calaveras,
4 which was the subject of the Governor’s proclamations on
5 September 11, 2015, of a state of emergency for the wildfires that
6 occurred on and after September 9, 2015, shall certify to the
7 Director of Finance an estimate of the total amount of the reduction
8 in property tax revenues on both the regular secured roll and the
9 supplemental roll for the 2015–16 fiscal year resulting from the
10 reassessment by the county assessor pursuant to paragraph (1) of
11 subdivision (a) of Section 170 of those properties that are eligible
12 properties as a result of the wildfires, except that the amount
13 certified shall not include any estimated property tax revenue
14 reductions to school districts, other than basic state aid school
15 districts, and county offices of education.

16 (b) For purposes of this section, “basic state aid school district”
17 means any school district that does not receive a state
18 apportionment pursuant to subdivision (h) of Section 42238 of the
19 Education Code, but receives from the state only a basic
20 apportionment pursuant to Section 6 of Article IX of the California
21 Constitution.

22 SEC. 2. Section 195.181 is added to the Revenue and Taxation
23 Code, to read:

24 195.181. After the county auditor of the County of Calaveras
25 has made the applicable certification to the Director of Finance

1 pursuant to Section 195.180, the director shall, within 30 days after
2 verification of the county auditor’s estimate, certify this amount
3 to the Controller for allocation to the county. Upon receipt of
4 certification from the Director of Finance, the Controller shall
5 make the appropriate allocation to the county within 10 working
6 days.

7 SEC. 3. Section 195.182 is added to the Revenue and Taxation
8 Code, to read:

9 195.182. (a) On or before ____, the County of Calaveras shall
10 compute and remit to the Controller for deposit in the General
11 Fund an amount equal to the amount allocated to it by the
12 Controller pursuant to Section 195.181, less the actual amount of
13 its property tax revenue lost on the regular secured and
14 supplemental rolls with respect to those eligible properties
15 described in Section 195.180 as a result of the reassessment of
16 those properties pursuant to paragraph (1) of subdivision (a) of
17 Section 170, excluding any property tax revenue lost by school
18 districts, other than basic state aid school districts, and county
19 offices of education. If the actual amount of property tax revenue
20 lost by the County of Calaveras in the 2015–16 fiscal year, as
21 described and limited in the preceding sentence, exceeds the
22 amount allocated by the Controller to that county pursuant to
23 Section 195.181, the Controller shall allocate the amount of that
24 excess to that county.

25 (b) For purposes of this section, “basic state aid school district”
26 means any school district that does not receive a state
27 apportionment pursuant to subdivision (h) of Section 42238 of the
28 Education Code, but receives from the state only a basic
29 apportionment pursuant to Section 6 of Article IX of the California
30 Constitution.

31 SEC. 4. The Legislature finds and declares that a special law
32 is necessary and that a general law cannot be made applicable
33 within the meaning of Section 16 of Article IV of the California
34 Constitution because of the unique fiscal pressures experienced
35 by the County of Calaveras due to the wildfires that occurred in
36 the County of Calaveras, as declared in the Governor’s
37 proclamation of a state of emergency on September 11, 2015.

38 SEC. 5. This act is an urgency statute necessary for the
39 immediate preservation of the public peace, health, or safety within

1 the meaning of Article IV of the Constitution and shall go into
2 immediate effect. The facts constituting the necessity are:
3 In order to timely provide essential relief to those persons who
4 have suffered damage or loss as a result of the wildfires that
5 occurred in the County of Calaveras, as declared in the Governor's
6 proclamation of a state of emergency on September 11, 2015, it
7 is necessary that this act take effect immediately.

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