

AMENDED IN SENATE JULY 23, 1995
AMENDED IN SENATE JULY 12, 1995
AMENDED IN ASSEMBLY MAY 26, 1995
AMENDED IN ASSEMBLY MAY 8, 1995

CALIFORNIA LEGISLATURE—1995–96 REGULAR SESSION

ASSEMBLY BILL

No. 188

**Introduced by Assembly Members Machado, Cannella, and
Woods**

~~(Coauthor: Senator Johnston)~~

(Coauthors: Senators Johnston and Thompson)

January 25, 1995

An act to add Section ~~401.9~~ to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 188, as amended, Machado. Taxation and assessment: agricultural and timber parcels.

Existing law authorizes the levy of various taxes or assessments with respect to parcels of real property.

This bill would, subject to a certain exception, require parcels of real property, that are zoned for either agricultural or timber production purposes, contain a combined total of no more than one dwelling unit, and are under the same ownership, to be treated as a single assessment unit for purposes of the imposition of a ~~parcel tax~~ *special tax levied on a per parcel basis* or benefit assessment, other than a tax or

assessment that is levied pursuant to a specified act or that is first adopted prior to an unspecified date. By imposing new duties upon local officials in determining whether parcels of real property should be considered a single assessment unit, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

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

- 1 ~~SECTION 1. Section 401.9 is added to the Revenue~~
- 2 ~~and Taxation Code, to read:~~
- 3 ~~401.9.~~
- 4 *SECTION 1. Section 53087.4 is added to the*
- 5 *Government Code, to read:*
- 6 *53087.4. (a) Notwithstanding any other provision of*
- 7 *law and subject to the exceptions and limitations*
- 8 *established by subdivision (b), for purposes of the levy of*
- 9 *any ~~parcel tax~~ special tax levied on a per parcel basis or*
- 10 *benefit assessment, those parcels that are under the same*
- 11 *ownership, contain a combined total of no more than one*
- 12 *dwelling unit, and are zoned for agricultural or timber*
- 13 *production use, shall be considered a single assessment*
- 14 *unit. For purposes of this subdivision, a multiunit*
- 15 *dwelling shall be regarded as multiple dwelling units.*
- 16 *(b) (1) Parcels that otherwise would be combined*
- 17 *pursuant to subdivision (a) shall be considered to be*
- 18 *multiple assessment units to the extent necessary to*
- 19 *define appropriate areas of benefit with respect to the*



1 levy of ~~a parcel tax~~ *any special tax levied on a per parcel*
2 *basis* or assessment that confers a direct benefit upon a
3 subject parcel of real property.

4 (2) Subdivision (a) does not apply to the levy of any tax
5 or assessment levied pursuant to the Mello-Roos
6 Community Facilities Act of 1982 (Chapter 2.5
7 (commencing with Section 53311) of Part 1 of Division 2
8 of Title 5 of the Government Code), or to the levy of any
9 ~~parcel tax special tax levied on a per parcel basis~~ or
10 benefit assessment that was first imposed prior to May
11 __, 1995.

12 SEC. 2. Notwithstanding Section 17610 of the
13 Government Code, if the Commission on State Mandates
14 determines that this act contains costs mandated by the
15 state, reimbursement to local agencies and school
16 districts for those costs shall be made pursuant to Part 7
17 (commencing with Section 17500) of Division 4 of Title
18 2 of the Government Code. If the statewide cost of the
19 claim for reimbursement does not exceed one million
20 dollars (\$1,000,000), reimbursement shall be made from
21 the State Mandates Claims Fund.

22 Notwithstanding Section 17580 of the Government
23 Code, unless otherwise specified, the provisions of this act
24 shall become operative on the same date that the act
25 takes effect pursuant to the California Constitution.

