

AMENDED IN SENATE JULY 15, 2010

AMENDED IN SENATE JUNE 8, 2009

AMENDED IN SENATE MAY 6, 2009

Senate Constitutional Amendment

No. 6

Introduced by Senator Simitian

(Coauthors: **Senators Alquist, Calderon, Cedillo, Corbett, DeSaulnier, Florez, Hancock, Kehoe, Leno, Liu, Lowenthal, Oropeza, Padilla, Pavley, Price, Romero, Steinberg, Wiggins, Wolk, Wright, and Yee**)

(Coauthors: Assembly Members *Block, Blumenfield, Brownley, Buchanan, Carter, De León, Hill, Huffman, Jones, John A. Pérez, Portantino, ~~Price~~, Ruskin, ~~Skinner~~, Salas, Skinner, Solorio, and Torlakson*)

December 9, 2008

Senate Constitutional Amendment No. 6—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 6, as amended, Simitian. Taxation: educational entities: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax, as defined, by a school district, community college district, or county office of education upon the approval of 55% of its voters voting on the proposition, ~~and if the proposition meets specified requirements.~~ This measure would also make conforming changes to related provisions.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

1 *Resolved by the Senate, the Assembly concurring,* That the
2 Legislature of the State of California at its 2009–10 Regular
3 Session commencing on the first day of December 2008, two-thirds
4 of the membership of each house concurring, hereby proposes to
5 the people of the State of California, that the Constitution of the
6 State be amended as follows:

7 First—That Section 4 of Article XIII A thereof is amended to
8 read:

9 SEC. 4. Except as provided by Section 4.5, a city, county, or
10 special district, by a two-thirds vote of its voters voting on the
11 proposition, may impose a special tax within that city, county, or
12 special district, except an ad valorem tax on real property or a
13 transactions tax or sales tax on the sale of real property within that
14 city, county, or special district.

15 Second—That Section 4.5 is added to Article XIII A thereof,
16 to read:

17 ~~SEC. 4.5. (a) An imposition, extension, or increase by a school~~
18 ~~district, community college district, or county office of education~~
19 ~~of a parcel tax on real property within its jurisdiction shall be~~
20 ~~approved by 55 percent of the voters in the district or county voting~~
21 ~~on that proposition.~~

22 ~~(b) For purposes of this section, “parcel tax” means a special~~
23 ~~tax imposed upon a parcel of real property at a rate that is~~
24 ~~determined without regard to that property’s value.~~

25 SEC. 4.5. (a) *An imposition, extension, or increase by a school*
26 *district, community college district, or county office of education*
27 *of a parcel tax on real property within its jurisdiction shall be*
28 *approved by 55 percent of the voters of that district or county*
29 *voting on the proposition, if all of the following conditions are*
30 *met:*

1 (1) *The proposition is approved by a two-thirds vote of the*
2 *membership of the governing board of the school district,*
3 *community college district, or county office of education.*

4 (2) *The proposition contains all of the following accountability*
5 *requirements:*

6 (A) *A list of the specific purposes and programs to be funded.*

7 (B) *A requirement that the proceeds be used only for the*
8 *purposes and programs specified in the proposition, and not for*
9 *any other purpose.*

10 (C) *To ensure compliance with subparagraph (B), a requirement*
11 *that the governing board of the school district, community college*
12 *district, or county office of education conduct an annual*
13 *independent financial audit of the amount of parcel tax proceeds*
14 *collected and expended, and the specified purposes and programs*
15 *funded.*

16 (D) *To ensure compliance with subparagraph (B), a requirement*
17 *that the governing board of the school district, community college*
18 *district, or county office of education establish a citizens' oversight*
19 *committee to review all expenditures of proceeds and financial*
20 *audits, and report its findings to the governing board and to the*
21 *public.*

22 (3) *The proposition allows for an exemption from tax, to be*
23 *claimed under procedures established by the county, for any parcel*
24 *that, as of January 1 of each year, is owned by, and upon which*
25 *is located the principal residence of, either a person or persons*
26 *65 years of age or older, or, without regard to age, a person or*
27 *persons receiving Supplemental Security Income for a disability.*

28 (b) *For purposes of this section, "parcel tax" means a special*
29 *tax imposed upon a parcel of real property at a rate that is*
30 *determined without regard to that property's value.*

31 (c) *The total amount of parcel tax impositions, increases, or*
32 *extensions submitted to the voters for approved in accordance with*
33 *this section at any election by a school district, community college*
34 *district, or county office of education shall not exceed two hundred*
35 *fifty dollars (\$250) per parcel each year. This maximum amount*
36 *shall be annually adjusted to account for inflation, measured as*
37 *the annual change, from June to June of each year, in the United*
38 *States city average of the Consumer Price Index for all Urban*
39 *Consumers, as published by the United States Bureau of Labor*
40 *Statistics, or any successor to that index.*

1 (d) *Proceeds of any tax approved pursuant to this section shall*
2 *not be used to pay salaries of any administrator of any school*
3 *district, community college district, or county office of education.*

4 (e) *This section does not limit any otherwise existing authority*
5 *of a school district, community college district, or county office of*
6 *education to impose a special tax approved in accordance with*
7 *Section 4 of this article or Section 2 of Article XIII C.*

8 Third—That Section 2 of Article XIII C thereof is amended to
9 read:

10 SEC. 2. Notwithstanding any other provision of this
11 Constitution:

12 (a) Any tax imposed by any local government is either a general
13 tax or a special tax. A special district or agency, including a school
14 district, has no authority to levy a general tax.

15 (b) A local government may not impose, extend, or increase
16 any general tax unless and until that tax is submitted to the
17 electorate and approved by a majority vote. A general tax is not
18 deemed to have been increased if it is imposed at a rate not higher
19 than the maximum rate so approved. The election required by this
20 subdivision shall be consolidated with a regularly scheduled general
21 election for members of the governing body of the local
22 government, except in cases of emergency declared by a unanimous
23 vote of the governing body.

24 (c) Any general tax imposed, extended, or increased, without
25 voter approval, by any local government on or after January 1,
26 1995, and prior to the effective date of this article, may continue
27 to be imposed only if that general tax is approved by a majority
28 vote of the voters voting in an election on the issue of the
29 imposition, which election shall be held no later than November
30 6, 1996, and in compliance with subdivision (b).

31 (d) Except as provided by Section 4.5 of Article XIII A, a local
32 government may not impose, extend, or increase any special tax
33 unless and until that tax is submitted to the electorate and approved
34 by a two-thirds vote. A special tax is not deemed to have been
35 increased if it is imposed at a rate not higher than the maximum
36 rate so approved.

37 Fourth—That Section 3 of Article XIII D thereof is amended
38 to read:

1 SEC. 3. (a) An agency shall not assess a tax, assessment, fee,
2 or charge upon any parcel of property or upon any person as an
3 incident of property ownership except:

4 (1) The ad valorem property tax imposed pursuant to Article
5 XIII and Article XIII A.

6 (2) Any special tax receiving a two-thirds vote pursuant to
7 Section 4 of Article XIII A, or, as applicable, a 55 percent vote
8 pursuant to Section 4.5 of Article XIII A.

9 (3) Assessments as provided by this article.

10 (4) Fees or charges for property related services as provided by
11 this article.

12 (b) For purposes of this article, fees for the provision of electrical
13 or gas service are not deemed charges or fees imposed as an
14 incident of property ownership.

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17 **CORRECTIONS:**

18 **Text—Page 2.**

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