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**GOVERNMENT CODE - GOV**

**TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]** ( Title 2 enacted by Stats. 1943, Ch. 134. )

**DIVISION 4. FISCAL AFFAIRS [16100 - 17700]** ( Division 4 added by Stats. 1945, Ch. 119. )

**PART 1. FUNDS FOR SUBVENTIONS [16100 - 16202]** ( Part 1 added by Stats. 1969, Ch. 1526. )

**CHAPTER 1. Appropriation [16100 - 16101.5]** ( Chapter 1 repealed and added by Stats. 1972, Ch. 1406. )

**16100.** There is hereby continuously appropriated from the State General Fund to the Controller an amount sufficient to pay the subventions required by this part.

(Repealed and added by Stats. 1972, Ch. 1406.)

**16100.6.** Out of the amount appropriated to the Controller by Section 16100, the Controller shall pay each year to each local government on claims submitted 45 days after the effective date of the addition of this section to the code and on September 1 of each year thereafter the actual increased cost to that local government caused by Section 8106 of the Elections Code. The Controller may reduce any claim that appears to be excessive or unreasonable and shall adjust the payment for the current fiscal year for any underpayment or overpayment in a prior fiscal year. The Controller may audit the records of any local public agency to verify actual cost.

(Amended by Stats. 1994, Ch. 923, Sec. 39. Effective January 1, 1995.)

**16101.** It is the purpose of this part to provide property tax relief to the citizens of this state, as undue reliance on the property tax to finance various functions of government has resulted in serious detriment to one segment of the taxpaying public. The subventions from the State General Fund required under this part will serve to partially equalize tax burdens among all citizens, and the state as a whole will benefit.

(Repealed and added by Stats. 1972, Ch. 1406.)

**16101.5.** (a) For purposes of this part, "assessed value" means 25 percent of full value to, and including, the 1980–81 fiscal year, and 100 percent of full value for the 1981–82 fiscal year and fiscal years thereafter; and, tax rates shall be expressed in dollars, or fractions thereof, on each one hundred dollars (\$100) of assessed value to and including the 1980–81 fiscal year and as a percentage of full value for the 1981–82 fiscal year and fiscal years thereafter;

(b) Whenever this code requires comparison of assessed values, tax rates or property tax revenues for different years, the assessment ratios and tax rates shall be adjusted as necessary so that the comparisons are made on the same basis, and the same amount of tax revenues would be produced, or the same relative value of an exemption or subvention will be realized regardless of the methods of expressing tax rates or the assessment ratio utilized.

(c) For purposes of expressing tax rates on the same basis, a tax rate based on a 25 percent assessment ratio and expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value may be multiplied by a conversion factor of twenty-five hundredths of 1 percent to determine a rate comparable to a rate expressed as a percentage of full value; and, a rate expressed as a percentage of full value may be multiplied by a factor of 400 to determine a rate comparable to a rate expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value and based on a 25 percent assessment ratio.

(Added by Stats. 1978, Ch. 1207.)