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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 2. Homeowners' Property Tax Exemption [16120 - 16122]** ( Chapter 2 added by Stats. 1971, Ch. 51. )

**16120.** On or before November 30, 1973, and the last day of November of each year thereafter, the Controller shall pay from the amount appropriated from the State General Fund to each city and county auditor 15 percent of the amounts claimed on the preceding October 31 pursuant to Sections 29100.6 and 29100.7 to reimburse local governmental agencies for the tax loss attributable to the homeowners' property tax exemption.

On or before December 31, 1973, and the last day of December of each year thereafter, the Controller shall pay from the amount appropriated from the State General Fund by Section 16100 to each city and county auditor 35 percent of the amounts claimed on the preceding October 31 pursuant to Sections 29100.6 and 29100.7 to reimburse local governmental agencies for the tax loss attributable to the homeowners' property tax exemption.

On or before April 30, 1974, and on or before the last day of April of each calendar year thereafter, the Controller shall pay 35 percent of the amounts claimed by the respective auditors.

On or before May 31, 1974, and on or before the last day of May of each calendar year thereafter, the Controller shall pay the remaining 15 percent of the amounts claimed to the respective auditors. Upon receipt of the payments the respective auditors shall apportion the reimbursement proceeds to the local entities in accordance with the claims previously made.

*(Repealed and added by Stats. 1972, Ch. 1406.)*

**16121.** Revenues paid pursuant to this chapter may be used for county, city, district or other municipal purposes and may, but need not necessarily, be used for purposes of general interest and benefit to the state. It is the purpose of this section to carry out the mandate of subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution and permit recipients of revenues paid pursuant to this chapter to use such revenues for any purpose for which the recipient could use its property tax revenues.

*(Amended by Stats. 1977, Ch. 309.)*

**16122.** For the purpose of fixing tax rates for ad valorem taxes every taxing agency and revenue district shall compute the rates by including in the base the exempt values for which the homeowners' property tax exemption is granted under subdivision (k) of Section 3 of Article XIII of the Constitution, together with the values of taxable property against which the taxes are levied.

*(Amended by Stats. 1977, Ch. 309.)*