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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 3. Open-Space Subventions [16140 - 16154]** ( Chapter 3 added by Stats. 1972, Ch. 1066. )

**16140.** There is hereby continuously appropriated to the Controller from the General Fund a sum sufficient to make the payments required by this chapter.

The payments provided by this chapter shall be made only when the value of each parcel of open-space land assessed under Sections 423, 423.3, 423.4, and 423.5 of the Revenue and Taxation Code is less than the value that would have resulted if the valuation of the property was made pursuant to Section 110.1 of the Revenue and Taxation Code, as though the property were not subject to an enforceable restriction in the base year.

(Amended by Stats. 1998, Ch. 353, Sec. 1. Effective August 24, 1998.)

**16141.** It is the purpose of this chapter to provide replacement revenues to local government by reason of the reduction of the property tax on open-space lands assessed under Sections 423, 423.3, 423.4, and 423.5 of the Revenue and Taxation Code. Notwithstanding any other provisions of this chapter, no subvention payments to a county, city, city and county, or school district shall be made pursuant to this chapter for land enforceably restricted pursuant to the Open-Space Easement Act of 1974 (Chapter 6.6 (commencing with Section 51070) of Part 1 of Division 1 of Title 5).

(Amended by Stats. 1998, Ch. 353, Sec. 2. Effective August 24, 1998.)

**16142.** (a) The Secretary of the Natural Resources Agency shall direct the Controller to pay annually out of the funds appropriated by Section 16140, to each eligible county, city, or city and county, the following amounts for each acre of land within its regulatory jurisdiction that is assessed pursuant to Section 423, 423.3, 423.4, or 423.5, or Section 426 if it was previously assessed under Section 423.4, of the Revenue and Taxation Code:

(1) Five dollars (\$5) for prime agricultural land, as defined in Section 51201.

(2) One dollar (\$1) for all land, other than prime agricultural land, which is devoted to open-space uses of statewide significance, as defined in Section 16143.

(b) The amount per acre in paragraph (1) of subdivision (a) may be increased by the Secretary of the Natural Resources Agency to a figure which would offset any savings due to a more restrictive determination by the secretary as to what land is devoted to open-space use of statewide significance.

(c) The amount per acre in subdivision (a) shall only be paid for 10 years from the date that the land was first assessed pursuant to Section 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code.

(d) Notwithstanding any other provision of law, for the 2008–09 fiscal year and each fiscal year thereafter, the Controller shall reduce, by 10 percent, any payment made pursuant to this section.

(e) Effective January 1, 2011, if the payment pursuant to this section for the previous fiscal year is less than one-half of the participating county's actual foregone general fund property tax revenue, the county may make a determination to implement subdivision (b) of Section 51244 and Section 51244.3. The implementation of these sections shall be suspended for any subsequent fiscal year in which the payment for the previous fiscal year exceeds one-half of the foregone general fund property tax revenue.

For purposes of this subdivision, a county's actual foregone property tax revenue shall be based on the county's respective share of the general property tax dollars as reflected in the most recent annual report issued by the State Board of Equalization or 20 percent, whichever is higher.

*(Amended (as amended by Stats. 2011, Ch. 90, Sec. 1) by Stats. 2014, Ch. 322, Sec. 1. (SB 1353) Effective January 1, 2015.)*

**16142.1.** (a) In lieu of the payments made pursuant to Section 16142, in a county that has adopted farmland security zones pursuant to Section 51296, the Secretary of the Natural Resources Agency shall direct the Controller to pay annually out of the funds appropriated by Section 16140, to each eligible county, city, or city and county, the following amount for each acre of land within its regulatory jurisdiction that is assessed pursuant to Section 423.4 or 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code:

Eight dollars (\$8) for land that is within, or within three miles of the boundaries of the sphere of influence of, each incorporated city.

(b) The amount per acre in subdivision (a) shall only be paid for 10 years from the date that the land was first assessed pursuant to Section 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code. The appropriation authorized by this subdivision shall not exceed one hundred thousand dollars (\$100,000) per year until 2005.

(c) Notwithstanding any other provision of law, for the 2008–09 fiscal year and each fiscal year thereafter, the Controller shall reduce, by 10 percent, any payments made pursuant to this section.

(d) Effective January 1, 2011, if the payment pursuant to this section for the previous fiscal year is less than one-half of the participating county's actual foregone general fund property tax revenue, the county may make a determination to implement subdivision (b) of Section 51244 and Section 51244.3. The implementation of these sections shall be suspended for any subsequent fiscal year in which the payment for the previous fiscal year exceeds one-half of the foregone general fund property tax revenue.

For purposes of this subdivision, a county's actual foregone property tax revenue shall be based on the county's respective share of the general property tax dollars as reflected in the most recent annual report issued by the State Board of Equalization or 20 percent, whichever is higher.

*(Amended (as amended by Stats. 2011, Ch. 90, Sec. 3) by Stats. 2014, Ch. 322, Sec. 3. (SB 1353) Effective January 1, 2015.)*

**16142.5.** (a) For the fiscal year 1977–78, no payment to a city or county shall increase or reduce the amount which would have been paid to the city or county under the provisions of Section 16142 as it existed on March 1, 1976, as applied to land assessed pursuant to Section 423 or 423.5 of the Revenue and Taxation Code for the fiscal year 1977–78, in excess of an amount which is equal to the property tax derived from a levy at the rate of three cents (\$0.03) per hundred dollars of assessed value.

(b) For fiscal years subsequent to the 1977–78 fiscal year, no payment to a city or county shall increase or reduce the amount which was paid in the prior fiscal year in excess of an amount which is equal to the property tax derived from a levy at the rate of three cents (\$0.03) per hundred dollars of assessed value for the fiscal year, except as affected by an increase or a reduction in the acreage assessed under Section 423, 423.3, or 423.5 of the Revenue and Taxation Code.

*(Amended by Stats. 1981, Ch. 998, Sec. 4. Effective September 29, 1981.)*

**16143.** Land shall be deemed to be devoted to open-space uses of statewide significance if it:

(a) Could be developed as prime agricultural land, or

(b) Is open-space land as defined in Section 65560 which constitutes a resource whose preservation is of more than local importance for ecological, economic, educational, or other purposes. The Secretary of the Resources Agency shall be the final judge of whether the land is in fact devoted to open-space use of statewide significance.

*(Added by renumbering Section 16108 by Stats. 1972, Ch. 1066.)*

**16144.** On or before October 31 each year, the governing body of each county, city, or city and county shall report to the Secretary of the Resources Agency the number of acres of land under its regulatory jurisdiction which qualify for state payments pursuant to the various categories enumerated in Section 16142, together with supporting documentation as the secretary by regulation may require. The secretary, after reviewing the report and determining the eligibility of the local government to receive payment and the actual amount to which it is entitled, shall certify that amount to the Controller for payment, and the Controller shall make the payment on or before June 30, but no earlier than April 20, of each year.

The secretary may make supplemental reports to the Controller as he or she deems necessary throughout the year to give effect to new or additional information received from local governing bodies, correct errors, and dispose of contested or conditional situations. Upon receiving the reports, the Controller shall pay any amount certified therein, and may withhold and deduct any certified overpayment from the amount that would otherwise be paid to the local government in the next succeeding year, including any cancellation fees that have not been collected and transmitted pursuant to Section 51283.

*(Amended by Stats. 2008, Ch. 751, Sec. 42. Effective September 30, 2008.)*

**16145.** Funds received by local governments pursuant to the provisions of this chapter may be used for county, city, or city and county purposes, as the case may be, or may, but need not necessarily, be used for purposes of general interest and benefit to the state. The use of the funds shall include administration, supervision, and enforcement of any open-space program under which a

local government receives the funds. The funds may also include an allocation of all or part of them to any special district or school district existing within boundaries of a local government in which land is assessed pursuant to Section 423, 423.3, or 423.5 of the Revenue and Taxation Code, and which has thereby suffered a reduction in its assessed valuation, when the local governing body determines:

(a) That the loss of assessed value is substantial and will have an adverse effect upon programs of public importance carried on by the district.

(b) The benefits flowing from the restrictions on the use of land within the district do not accrue solely or primarily to landowners or residents within the district.

(c) That the taxes collected by the district are not devoted to expenditures primarily of benefit to land or landowners within the district.

Any special district or school district may make application for an allocation of the funds from the local government in the form and with such supporting evidence as the governing board of the local government may require. The governing board may also adopt such uniform standards as it believes necessary to determine the amount and method of payment of such assistance, and may provide for such payments to be reduced annually, according to a schedule, so as to cease financial assistance over a specified period of years. However, nothing herein shall be construed as requiring the governing board of the local government to make any allocation to any special district or school district, and the governing board of the local government shall be the sole judge of the entitlement of any special district or school district to any allocation and to the amount of the allocation if granted.

*(Amended by Stats. 1981, Ch. 998, Sec. 5. Effective September 29, 1981.)*

**16146.** The Secretary of the Resources Agency may determine, after notice and hearing, that a local government is ineligible to receive state payments pursuant to this article by reason of its failure to comply with the provision of Article 10.5 (commencing with Section 65560) of Chapter 3 of Title 7, or with the provisions of any program which establishes an enforceable restriction upon which the assessment of land within its jurisdiction pursuant to Section 423, 423.3, 423.4, or 423.5 of the Revenue and Taxation Code is based. The fact that a local government has not complied with the requirements of Article 10.5 (commencing with Section 65560) of Chapter 3 of Title 7 by the dates set forth in that article shall not be reason to determine that the local government is ineligible to receive state payments, if the local government has complied by July 1 of the year in which application is made. This section shall not be construed to require the disqualification of any land from assessment pursuant to Section 423, 423.3, 423.4, or 423.5 of the Revenue and Taxation Code as a consequence of any determination of ineligibility by the secretary.

*(Amended by Stats. 1998, Ch. 353, Sec. 4. Effective August 24, 1998.)*

**16147.** The Secretary of the Resources Agency may request the Attorney General to bring any action in court necessary to enforce any enforceable restriction as defined in Section 422 of the Revenue and Taxation Code, upon land for which the secretary has certified payment of state funds to the local governing body during the current or any preceding fiscal year. Such action may include, but is not limited to, an action to enforce the contract by specific performance or injunction.

*(Added by renumbering Section 16112 by Stats. 1972, Ch. 1066.)*

**16148.** Zero dollars (\$0) is appropriated for the 2010–11 fiscal year from the General Fund to the Controller to make subvention payments to counties pursuant to Section 16140 in proportion to the losses incurred by those counties by reason of the reduction of assessed property taxes.

*(Amended by Stats. 2011, Ch. 11, Sec. 10. (SB 80) Effective March 24, 2011.)*

**16154.** In addition to the report required by Section 16144, the Secretary of the Resources Agency shall require from local government agencies such other information relative to lands valued pursuant to Section 8 of Article XIII of the California Constitution as is necessary for the proper administration of the provisions of Sections 16142 through 16153 and for periodic review of the policies established therein.

Information collected pursuant to this section shall be transmitted on request to the Legislature and to other state agencies, including, but not limited to, the State Board of Equalization, the Superintendent of Public Instruction, and the Department of Food and Agriculture.

*(Amended by Stats. 1984, Ch. 193, Sec. 41.)*