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TITLE 5. LOCAL AGENCIES [50001 - 57607] (Title 5 added by Stats. 1949, Ch. 81.)

DIVISION 1. CITIES AND COUNTIES [50001 - 52203] (Division 1 added by Stats. 1949, Ch. 81.)

PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES [50001 - 51298.5] (Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 1. General [50001 - 50290] (Chapter 1 added by Stats. 1949, Ch. 81.)

ARTICLE 3.8. School Districts [50079 - 50079.6] (Article 3.8 added by Stats. 1987, Ch. 100, Sec. 1.)

50079. (a) Subject to Section 4 of Article XIII A of the California Constitution, any school district may impose qualified special taxes within the district pursuant to the procedures established in Article 3.5 (commencing with Section 50075) and any other applicable procedures provided by law.

(b) (1) As used in this section, "qualified special taxes" means special taxes that apply uniformly to all taxpayers or all real property within the school district, except that unimproved property may be taxed at a lower rate than improved property. "Qualified special taxes" may include taxes that provide for an exemption from those taxes for any or all of the following taxpayers:

(A) Persons who are 65 years of age or older.

(B) Persons receiving Supplemental Security Income for a disability, regardless of age.

(C) Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services.

(2) "Qualified special taxes" do not include special taxes imposed on a particular class of property or taxpayers.

(c) The amendments made to this section by Chapter 81 of the Statutes of 2015 are declaratory of existing law.

(d) Any exemption granted pursuant to subdivision (b) shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

(e) (1) If a school district provides for an exemption for a qualified special tax pursuant to subdivision (b), and the school district contracts or enters into an agreement with the county to collect the qualified special tax within the district, the school district shall annually provide to the tax collector of that county the following information:

(A) A hyperlink to the location on the Internet Web site of the school district that contains exemption information, if available.

(B) A hyperlink to the location on the Internet Web site of the school district that contains the application for the exemption, if available.

(C) A phone number to provide persons with exemption information or direct persons requesting exemption information.

(2) If a county contracts or enters into an agreement with a school district to collect a qualified special tax for the district and for which that district provides for an exemption pursuant to subdivision (b), the tax collector of that county shall include a hyperlink, which shall be identified as "Parcel Tax Exemptions," on the tax collector's Internet Web site homepage to another location on the tax collector's Internet Web site that posts the hyperlinks and information provided by the school district in paragraph (1).

(3) Paragraph (2) shall only apply when the school district provides the information to the tax collector required by paragraph (1). The tax collector shall not post any hyperlink to a location on a school district Internet Web site that is invalid.

(f) This section shall become operative on January 1, 2020.

(Repealed and added by Stats. 2018, Ch. 391, Sec. 2.5. (AB 2458) Effective January 1, 2019. Section operative January 1, 2020, by its own provisions.)

50079.1. A community college district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075). The special taxes shall be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property.

(Added by Stats. 1991, Ch. 70, Sec. 1.)

50079.2. Notwithstanding any other law, when any school district in the County of Santa Barbara is in any manner merged with one or more school districts so as to form a single district pursuant to subdivision (b) of Section 35542 of the Education Code, the district so formed may continue to impose any qualified special taxes imposed in any former district as defined by Section 35516 of the Education Code, provided that the revenues derived from those qualified special taxes remain segregated on a geographical basis conforming to the former boundaries of the school districts prior to unification.

(Added by Stats. 2011, Ch. 276, Sec. 2. (AB 504) Effective January 1, 2012.)

50079.3. Notwithstanding any other law, the Santa Barbara Unified School District may impose a special tax in compliance with Article 3.5 (commencing with Section 50075) within the boundaries of the former Santa Barbara Elementary School District upon approval of the voters within the boundaries of the former Santa Barbara Elementary School District. The district shall segregate revenues from any tax levied under this section into a separate account, and shall use revenues from that account solely for specific purposes within the boundaries of the former Santa Barbara Elementary School District.

(Added by Stats. 2011, Ch. 276, Sec. 3. (AB 504) Effective January 1, 2012.)

50079.5. This article shall not be construed to affect the authority of any community facilities district to levy any special tax or other charge under Chapter 2.5 (commencing with Section 53311) of Division 2.

(Added by Stats. 1988, Ch. 1365, Sec. 3.)

50079.6. (a) In addition to those persons described in subparagraphs (A) to (C), inclusive, of paragraph (1) of subdivision (b) of Section 50079, a qualified special tax imposed by the Davis Joint Unified School District in accordance with Section 50079 may provide an exemption for teachers and other employees of the school district for their principal place of residence located within the jurisdictional boundaries of the school district.

(b) Any exemption granted pursuant to subdivision (a) shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

(c) This section shall become inoperative on January 1, 2021.

(d) Notwithstanding subdivision (c), or any other law, any exemption allowed pursuant to this section shall remain in effect for the duration of the period for which the tax is imposed.

(e) Nothing in this section shall be construed to prohibit or limit the Davis Joint Unified School District from imposing, or continuing to impose, a qualified special tax authorized by Section 50079.

(Added by Stats. 2018, Ch. 604, Sec. 1. (SB 958) Effective January 1, 2019. Section inoperative January 1, 2021, by its own provisions.)