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AB-1891 School districts: special taxes: exemptions. (2015-2016)

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Assembly Bill No. 1891

CHAPTER 450

An act to amend Section 50079 of the Government Code, relating to local government finance.

[Approved by Governor September 22, 2016. Filed with Secretary of State September 22, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1891, Dababneh. School districts: special taxes: exemptions.

Existing law authorizes school districts to impose qualified special taxes, subject to specified constitutional and statutory provisions. Existing law defines "qualified special taxes" as taxes that apply uniformly to all taxpayers or all real property within a school district and may include taxes that provide for an exemption from those taxes for persons who are 65 years of age or older, for persons receiving Supplemental Security Income for a disability, or for persons receiving Social Security Disability Insurance benefits, as specified.

This bill would require any exemption granted to remain in effect until the taxpayer becomes ineligible, and would allow a new exemption to be granted in the same manner if the taxpayer becomes ineligible for the exemption for any reason.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 50079 of the Government Code is amended to read:

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 "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 371 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.