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SCA-9 Property tax: new construction exclusion: rain water capture system. (2017-2018)

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Senate Constitutional Amendment No. 9

CHAPTER 1

A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending subdivision (c) of Section 2 of Article XIII A thereof, relating to taxation.

[Filed with Secretary of State January 30, 2018.]

LEGISLATIVE COUNSEL'S DIGEST

SCA 9, Glazer. Property tax: new construction exclusion: rain water capture system.

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975–76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred.

This measure would authorize the Legislature to exclude from classification as "newly constructed" the construction or addition, completed on or after January 1, 2019, of a rain water capture system.

Vote: 2/3 Appropriation: no Fiscal Committee: no Local Program: no

Resolved by the Senate, the Assembly concurring, That the Legislature of the State of California at its 2017–18 Regular Session commencing on the fifth day of December 2016, two-thirds of the membership of each house concurring, hereby proposes to the people of the State of California, that the Constitution of the State be amended by amending subdivision (c) of Section 2 of Article XIII A thereof, to read:

That subdivision (c) of Section 2 of Article XIII A thereof is amended to read:

(c) For purposes of subdivision (a), the Legislature may provide that the term "newly constructed" does not include any of the following:

(1) The construction or addition of any active solar energy system.

(2) The construction or installation of any fire sprinkler system, other fire extinguishing system, fire detection system, or fire-related egress improvement, as defined by the Legislature, that is constructed or installed after the effective date of this paragraph.

(3) The construction, installation, or modification on or after the effective date of this paragraph of any portion or structural component of a single- or multiple-family dwelling that is eligible for the homeowner's exemption if the construction, installation, or modification is for the purpose of making the dwelling more accessible to a severely disabled person.

(4) The construction, installation, removal, or modification on or after the effective date of this paragraph of any portion or structural component of an existing building or structure if the construction, installation, removal, or modification is for the purpose of making the building more accessible to, or more usable by, a disabled person.

(5) The construction or addition, completed on or after January 1, 2019, of a rain water capture system, as defined by the Legislature.