ASSEMBLY BILL No. 59

Introduced by Assembly Member Bonta

January 7, 2013

An act to amend Section 50079 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 59, as introduced, Bonta. School districts: parcel taxes.

Existing law authorizes any school district to impose qualified special taxes within the district pursuant to specified procedures. Existing law defines qualified special taxes as special taxes that apply uniformly to all taxpayers or all real property within the school district, as specified.

This bill would specify that the provisions requiring uniform application of taxes shall not be construed as limiting a school district from assessing taxes in accordance with rational classifications among taxpayers or types of property within the school district. The bill would specify that the provision is declaratory of existing law. The bill would also express the Legislature's intent to clarify, and not change, existing law, and to abrogate the holding in Borikas v. Alameda Unified School District, as specified.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Section 50079 of the Government Code, as amended by Section 1 of Chapter 791 of Statutes of 2012, 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 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 provisions in this section requiring uniform application of taxes shall not be construed as limiting a school district from assessing taxes in accordance with rational classifications among taxpayers or types of property within the school district. This subdivision is declaratory of existing law, and shall apply to transactions predating its enactment.

SEC. 2. It is the intent of the Legislature, in enacting Section 1 of this act, to clarify, and not change, existing law, by confirming that a school district may assess taxes in accordance with rational classifications among taxpayers or types of property, and nevertheless satisfy the requirement that the taxes apply uniformly to all taxpayers or all real property within the school district, so long as the taxes are applied uniformly within those classifications. It is further the intent of the Legislature to abrogate the holding in Borikas v. Alameda Unified School District 2012 WL 6084027 to the extent that the court's holding restricts the right of the Alameda Unified School District to retain any of the qualified special taxes imposed pursuant to Measure H, as approved by the district's voters on June 3, 2008.

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