

AMENDED IN ASSEMBLY MARCH 15, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1676**

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**Introduced by Assembly Member Alejo**  
(Coauthor: Senator Cannella)

February 14, 2012

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An act to add Section 96.24 to the Revenue and Taxation Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 1676, as amended, Alejo. Local government finance: property tax revenue allocations: County of San Benito.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing law provides for the computation, on the basis of these allocations, of apportionment factors that are applied to actual property tax revenues in each county in order to determine actual amounts of property tax revenue received by each recipient jurisdiction.

This bill would deem to be correct those property tax revenue apportionment factors that were applied in allocating property tax revenues in the County of San Benito for each fiscal year through the ~~2001–02~~ ~~2000–01~~ fiscal year. This bill would, however, require property tax apportionment factors applied in allocating property tax revenue in the County of San Benito for the ~~2002–03~~ ~~2001–02~~ fiscal year and each

fiscal year thereafter to be determined on the basis of apportionment factors for prior fiscal years that have been corrected or adjusted as would be required if those prior apportionment factors were not deemed correct by this bill.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of San Benito.

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

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

1 SECTION 1. Section 96.24 is added to the Revenue and  
2 Taxation Code, to read:

3 96.24. Notwithstanding any other provision of law, the property  
4 tax apportionment factors applied in allocating property tax  
5 revenues in the County of San Benito for each fiscal year through  
6 the ~~2001-02~~ 2000-01 fiscal year, inclusive, are deemed to be  
7 correct. However, for the ~~2002-03~~ 2001-02 fiscal year and each  
8 fiscal year thereafter, property tax apportionment factors applied  
9 in allocating property tax revenues in the County of San Benito  
10 shall be determined on the basis of property tax apportionment  
11 factors for prior fiscal years that have been fully corrected and  
12 adjusted, pursuant to the review and recommendation of the  
13 Controller, as would be required in the absence of the preceding  
14 sentence.

15 SEC. 2. The Legislature finds and declares that a special law  
16 is necessary and that a general law cannot be made applicable  
17 within the meaning of Section 16 of Article IV of the California  
18 Constitution because of the uniquely severe fiscal difficulties being  
19 suffered by the County of San Benito.

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