

AMENDED IN ASSEMBLY JUNE 2, 2014

AMENDED IN SENATE APRIL 2, 2014

**SENATE BILL**

**No. 1021**

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**Introduced by Senator Wolk**

February 14, 2014

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

LEGISLATIVE COUNSEL'S DIGEST

SB 1021, as amended, Wolk. 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 and may exempt certain persons.

This bill would provide that special taxes that apply uniformly include any special tax imposed on a per parcel basis, according to the square footage of a parcel or the square footage of improvements on a parcel, according to the classification of a parcel, and at a lower rate on unimproved property. This bill would authorize a school district to treat multiple parcels of real property as one parcel of real property for purposes of a qualified special tax, where the parcels are contiguous, under common ownership, and constitute one economic unit.

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

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

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

3 50079. (a) Subject to Section 4 of Article XIII A of the  
4 California Constitution, any school district may impose qualified  
5 special taxes within the district pursuant to the procedures  
6 established in Article 3.5 (commencing with Section 50075) and  
7 any other applicable procedures provided by law.

8 (b) For purposes of this section, all of the following shall apply:

9 (1) “Qualified special taxes” means special taxes that apply  
10 uniformly to all taxpayers or all real property within the school  
11 district, except that “qualified special taxes” may include taxes  
12 that provide for an exemption from those taxes for all of the  
13 following taxpayers:

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

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

17 (C) Persons receiving Social Security Disability Insurance  
18 benefits, regardless of age, whose yearly income does not exceed  
19 250 percent of the 2012 federal poverty guidelines issued by the  
20 United States Department of Health and Human Services.

21 (2) “Qualified special taxes” do not include special taxes  
22 imposed on a particular class of property or taxpayers.

23 (3) “Special taxes that apply uniformly” include any special tax  
24 imposed in accordance with one or more of the following:

25 (A) On a per parcel basis.

26 (B) According to the square footage of a parcel or the square  
27 footage of improvements on a parcel.

28 (C) (i) According to the commercial, industrial, single family  
29 residential, or multifamily residential classification of a parcel, so  
30 long as the same rate of tax is levied on all properties of the same  
31 classification.

32 (ii) *In no event shall the rate the district imposes on property*  
33 *within the commercial or industrial classification be more than*  
34 *two times the rate imposed on property within the single family*  
35 *residential classification.*

36 (D) At a lower rate on unimproved property.

37 (c) A school district may treat multiple parcels of real property  
38 as one parcel of real property for purposes of a qualified special

1 tax where the parcels are contiguous, under common ownership,  
2 and constitute one economic unit, meaning that the multiple parcels  
3 of real property have the same primary purpose and are not separate  
4 and distinct properties that may be independently developed and  
5 sold.

6 SEC. 2. No inference shall be drawn from the enactment of  
7 this act with respect to the meaning of “uniformly” for purposes  
8 of special taxes imposed by school districts pursuant to the  
9 authorization in Section 50079 of the Government Code as it  
10 existed prior to the enactment of this act.

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