

130.0000 ARTICLE XIII A—PROPERTY TAX LIMITATION

130.0010 Ad Valorem Tax on Real Property. Both a resource conservation district regular and special assessment under Division 9 of the Public Resources Code constitute an "ad valorem tax on real property" within the purview of sections 1 and 4 of article XIII A of the California Constitution. OAG 2/6/81 (No. 80-1003, Vol. 64, p. 105).

130.0020 Apportionments and One Percent Limitation Requirement. Property taxes levied pursuant to Education Code section 16090 to repay apportionments made under sections 16310 through 16344 of the Code are exempt from the one percent property tax limitation contained in section 1 of article XIII A of the California Constitution. OAG 6/29/79 (No. CV 78-136, Vol. 62, p. 339).

130.0030 Assessments by Local Flood Control District. The Board of Supervisors of the Ventura County Flood Control District may levy and collect an ad valorem assessment on the taxable property (but only land and improvements) of the district or any zone thereof. OAG 1/10/84 (No. 83-1001, Vol. 67, p. 17).

130.0040 Assessments by Local Water Districts. Neither article XIII A of the California Constitution nor Revenue and Taxation Code section 93 affects the authority of a California water district to levy assessments to pay the principal and interest on bonds issued to finance the construction of water and sewer system projects, where the bonds were approved by two-thirds of the voters at an election held after July 1, 1978. OAG 12/2/82 (No. 82-803, Vol. 65, p. 603).

130.0050 California Water District Assessments. Article XIII A of the California Constitution and Revenue and Taxation Code section 93 do not affect the authority of a California water district to levy assessments. OAG 10/26/81 (No. 81-901, Vol. 64, p. 790).

130.0060 Fire Protection District and One Percent Limitation Requirement. A fire protection district may not exceed the one percent limitation contained in section 1 of article XIII A of the California Constitution for the purpose of obtaining revenue to pay an indebtedness prior to July 1, 1978, whether or not such action is necessary to avoid default of the obligation of the district's contract. OAG 10/16/79 (No. 79-424, Vol. 62, p. 589).

130.0070 New School Construction Funding. Under the provisions of article XIII A of the California Constitution, school districts may continue to fund new school construction through the use of voter approved bonds and lease-purchase agreements if the indebtedness was approved by the voters prior to July 1, 1978. OAG 4/18/79 (No. CV 78-119, Vol. 62, p. 209).

130.0071 New School Construction Funding. The provisions of article XIII A of the California Constitution and the legislation which implements it do permit a school district to conduct a bond election and acquire funds for the purpose of property acquisition and school construction.

The measure or measures submitted to the voters need only be approved by two-thirds of the voters who actually vote at an election called for such purpose. The "special tax" to fund the bonds may not, however, be an ad valorem property tax or a tax on the transfer of real property. OAG 10/4/83 (No. 82-1202, Vol. 66, p. 321).

130.0080 Property Taxes of Local Water Districts. Property taxes levied by local water districts necessary to provide for payments to the state under the state water supply

PROPERTY TAX ANNOTATIONS

contracts fall within section 1(b) of article XIII A of the California Constitution. OAG 8/18/78 (No. CV 78-90, Vol. 61, p. 373).

[130.0090](#) **Special Taxes.** The fees imposed under Government Code section 65974 constitute "special taxes" within the meaning of article XIII A of the California Constitution. OAG 5/18/79 (No. CV 78-123, Vol. 62, p. 254).

[130.0091](#) **Special Taxes.** The "special taxes" provision of section 4 of article XIII A of the California Constitution is applicable to the adoption of a retail transactions and use tax ordinance by the Los Angeles County Transportation Commission. OAG 2/10/81 (No. 80-1107, Vol. 64, p. 156).

[130.0100](#) **Validity of Limitations.** The exclusion under Revenue and Taxation Code sections 60 through 66 of transfers of certain property interests from the meaning of "change in ownership" is a valid construction of article XIII A of the California Constitution.

The limitations under Revenue and Taxation Code sections 70 through 72 of the term "newly constructed," interpreted in the light of constitutional constraints to exclude only such reconstruction after a disaster "as declared by the Governor," is a valid construction of article XIII A of the California Constitution.

The limitation under section 43 of Chapter 242 of the Statutes of 1979 of the authority of a county assessor to enroll escape assessments for years prior to 1979-80 to reflect the "full cash value" of any property is constitutional. OAG 4/18/80 (No. 79-1005, Vol. 63, p. 304).

[130.0105](#) **Veterans' Facilities.** Article XIII A of the California Constitution, as implemented by Revenue and Taxation Code section 2237, generally prohibits a county board of supervisors from levying a tax under the provisions of Military and Veterans Code section 1262. OAG 10/31/79 (No. 79-809, Vol. 62, p. 655).