



Chairman

Sam Abed
Mayor
City of Escondido

July 10, 2017

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Vice Chairwoman

Jo MacKenzie
Vista Irrigation District

TO: Local Agency Formation Commission

FROM: Executive Officer
Director, Legislative Research

Members

Bill Horn
County Board of
Supervisors

SUBJECT: Legislative Update Report

Dianne Jacob
County Board of
Supervisors

This is the monthly status report on LAFCO related legislation for 2017. As reported at the June 2017 Commission meeting, Attachment A is a legislative summary of selected bills that staff has identified for tracking. This summary is current through June 22, 2017.

Andrew Vanderlaan
Public Member

Lorie Zapf
Councilmember
City of San Diego

Additionally as reported, the Little Hoover Commission (LHC) has been holding hearings on issues relating to various types of Special Districts and LAFCO. Another Workshop is scheduled for June 22, 2017, to address policy recommendations on special district governance and LAFCO responsibilities as well as authority and funding. Draft recommendations by LHC staff are being reviewed for input at the workshop. CSDA and CALAFCO representatives have been invited to participate in the workshop. San Diego LAFCO staff is generally supportive of the direction of the process but will have to await the outcome of the workshop to determine if any action on future legislative efforts is warranted.

Catherine Blakespear
Mayor
City of Encinitas

Ed Sprague
Olivenhain Municipal
Water District

Staff continues to coordinate with CALAFCO to monitor and track legislation impacting LAFCO or other related governance agencies. The bills are organized in an order of priority to CALAFCO from 1 (High priority) to 3 (Low priority). The following are the status on bills that the Commission approved Support and write letter positions for each.

Alternate Members

Greg Cox
County Board of
Supervisors

Chris Cate
Councilmember
City of San Diego

Racquel Vasquez
Mayor
City of Lemon Grove

Harry Mathis
Public Member

AB 464 (Gallagher) – Local government reorganization

AB 464 is sponsored by CALAFCO to address a situation in current law wherein Government Code Section 56653 does not address certain conditions of services currently provided when a plan for services is submitted for an annexation. This bill would specify that the plan being submitted would also include information regarding services currently provided to the affected territory even if by contract.

Executive Officer

Michael D. Ott

Legal Counsel

Michael G. Colantuono

This situation arose from a court decision on a lawsuit (City of Patterson v. Turlock Irrigation District) in Stanislaus County.

Approved position: Support; Letter sent

Status: Passed Assembly and now in Senate for Approval on Consent Calendar

AB 979 (Lackey) Cortese-Knox-Hertzberg Act: Special District representation on LAFCO

This bill is sponsored by CSDA and cosponsored by CALAFCO addressing the procedure for special districts to propose to hold an election on having representation on a commission. Additionally, in July 2018, in counties where multiple Redevelopment Agency (RDA) Oversight Boards have existed, LAFCO is to administer an election process for selecting a representative to the county-wide RDA Oversight Board, in accordance with SB 107 enacted in 2016. The proposed method is to have the Special Districts Selection Committee (officers of each independent special district) vote to select the representative. San Diego LAFCO has already used this method to select representatives to the Commission. Amendments were proposed and made on May 15, 2017, to address concerns of CALAFCO.

Approved position: Support; Letter sent

Status: Passed Assembly and at Senate Committee for June 21, 2017

SB 37 (Roth) Local government finance: Property tax revenue allocations

This bill is identical to SB 817 (Roth in 2016) that calls for reinstatement of the Vehicle License Fee through a change in ERAF funds for cities that incorporated between January 1, 2004 and 2012. Four cities lost several million in funding due to a change in law and the Governor has vetoed prior bills addressing this issue. Staff will continue to track this bill. It has been reported in the press that the Governor has reached an agreement with Senator Roth to support and sign the bill this year.

Approved position: Support; Letter sent

This bill is not expected to move due to other legislation addressing the city funding issue.

Other Bills of Interest:

AB 892 (Waldron) Municipal water districts: Water service to Indian tribes

As reported at the last meeting, this bill was amended on March 23, 2017 to authorize, rather than require, a Municipal Water District to provide water service to an Indian tribe. Sycuan has objected to the proposed change and the author has not moved the bill forward. This is now a two-year bill.

Approved position: Watch with Concerns

AB 1725 (ALGC) Omnibus Bill

This is the annual Assembly Local Government Committee (ALGC) bill that usually addresses any issues involving the Cortese-Knox-Hertzberg Act and LAFCO. The bill addresses non-controversial or clarification issues and currently only corrects one minor section. The bill is expected to be amended to address four more issues brought forward by CALAFCO but this has not been processed as of this time. Staff will continue to monitor this bill and once amended, consider a position of support on the bill.

Recommended position: Watch to See if Amended

Status: Not amended as yet. On Assembly Committee Agenda for June 28, 2017

New Bill of Interest:

SB 448 (Wieckowski) Local government organization: districts and audits

This bill as amended proposes to define inactive special districts and to establish a process for the State Controller to annually publish a list of inactive districts for information to LAFCO. If determined to be inactive, LAFCO would be required to study the district and hold a public hearing to determine if the district should be dissolved. If action is taken by LAFCO it would not be subject to protest. Another section of the bill would require all audits of special districts be filed with their applicable LAFCO and available for the public on the LAFCO website.

CALAFCO is working with the author on amendments to address procedural issues and hopes to have those considered prior to Committee hearing scheduled for July 15, 2017. A copy of the current bill is attached as information (Attachment B).

Recommended position: Continue to Watch and consider position after amendments are considered.

There are a number of other bills that staff will continue to monitor as the legislative session continues. The summary as provided in Attachment A, which is the CALAFCO Tracking Report, is current as of June 22, 2017.

San Diego LAFCO staff will provide the Commission with a verbal update at the meeting on any actions on these bills. Therefore, it is:

RECOMMENDED: That your Commission,

Receive this Legislative Update Report and provide direction to staff on the identified legislative bills as appropriate.

Respectfully submitted,



MICHAEL D. OTT
Executive Officer



HARRY EHRLICH
Director, Legislative Research

MDO:HE:eb

Attachments

- A) CALAFCO Tracking Report
- B) Senate Bill No. 448

**CALAFCO Daily Legislative Report
as of Thursday, June 22, 2017**

AB 464 (Gallagher R) Local government reorganization.

Current Text: Amended: 3/14/2017 [Text](#)

Introduced: 2/13/2017

Last Amended: 3/14/2017

Status: 6/15/2017-Read second time. Ordered to Consent Calendar.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chapters
1st House				2nd House							

Calendar:

6/22/2017 #81 SENATE SEN CONSENT CALENDAR SECOND LEGISLATIVE DAY

Summary:

Under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, current law requires that an applicant seeking a change of organization or reorganization submit a plan for providing services within the affected territory that includes, among other requirements, an enumeration and description of the services to be extended to the affected territory and an indication of when those services can feasibly be extended. This bill would specify that the plan is required to also include specific information regarding services currently provided to the affected territory, as applicable, and make related changes.

Attachments:

[CALAFCO Letter of Support April 2017](#)

Position: Sponsor

Subject: Annexation Proceedings

CALAFCO Comments: This bill makes a fix to Gov. Code Sec. 56653 based on the court finding in the case of The City of Patterson v. Turlock Irrigation District. The court found that because the services were already being provided via an out of area service agreement, the application for annexation was deemed incomplete because it was not a new service to be provided. By making the fix in statute, any pending/future annexation for a territory that is already receiving services via an out of area service agreement will not be in jeopardy.

As amended, corrections were made to: 56653(b)(3) reading "proposed" rather than "provided", and in Government Code Section 56857 an exemption added pursuant to Public Utilities Code Section 9608 for territory already receiving electrical service under a service area agreement approved by the Public Utilities Commission pursuant to Public Utilities Code Section 9608.

AB 979 (Lackey R) Local agency formation commissions: district representation.

Current Text: Amended: 5/15/2017 [Text](#)

Introduced: 2/16/2017

Last Amended: 5/15/2017

Status: 6/21/2017-From committee: Do pass and re-refer to Com. on APPR. (Ayes 7. Noes 0.) (June 21). Re-referred to Com. on APPR.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chapters
1st House				2nd House							

Summary:

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 provides for the selection of representatives of independent special districts on each local agency formation commission by an independent special district selection committee pursuant to a nomination and election process. This bill would additionally require the executive officer to call and hold a meeting of the special district selection committee upon the adoption of a resolution of intention by the committee relating to proceedings for representation of independent special districts upon the commission pursuant to specified law.

Attachments:

[CALAFCO Sponsor/Support Letter April 2017](#)

Position: Sponsor

Subject: CKH General Procedures

CALAFCO Comments: This bill is co-sponsored by CALAFCO and CSDA. As amended, the bill amends code Sec. 56332.5 to streamline the process of seating special districts on LAFCo by mirroring current

statute 56332 (the process for electing special district representatives into the special district seats). Keeping the process voluntary, it allows for voting by mail whether or not the district wants to have special districts represented on LAFCo. Further, it will allow for the consolidation of that question with the independent special district selection committee appointment to a countywide redevelopment agency oversight board pursuant to Health and Safety Code 34179 (j)(3).

AB 1725 (Committee on Local Government) Local agency formation.

Current Text: Amended: 6/21/2017 [Text](#)

Introduced: 3/20/2017

Last Amended: 6/21/2017

Status: 6/21/2017-From committee chair, with author's amendments: Amend, and re-refer to committee. Read second time, amended, and re-referred to Com. on GOV. & F.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/28/2017 9:30 a.m. - Room 112 SENATE GOVERNANCE AND FINANCE, MCGUIRE, Chair

Summary:

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 provides the exclusive authority and procedure for the initiation, conduct, and completion of changes of organization and reorganization for cities and districts, as specified. The act defines various terms for these purposes, including the term "contiguous," which the act defines as territory adjacent to territory within the local agency. This bill would instead define "contiguous" as territory that abuts or shares a common boundary with territory within a local agency.

Attachments:

[CALAFCO Letter of Support April 2017](#)

Position: Sponsor

Subject: CKH General Procedures

CALAFCO Comments: This is the annual Omnibus bill. The bill currently has two items and will be amended soon to include four (4) additional items. The bill makes only minor, non-substantive technical changes to CKH.

SB 37 (Roth D) Local government finance: property tax revenue allocations: vehicle license fee adjustments.

Current Text: Introduced: 12/5/2016 [Text](#)

Introduced: 12/5/2016

Status: 5/26/2017-Failed Deadline pursuant to Rule 61(a)(5). (Last location was APPR. SUSPENSE FILE on 5/25/2017)(May be acted upon Jan 2018)

Desk	Policy	2 year	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Beginning with the 2004–05 fiscal year and for each fiscal year thereafter, existing law requires that each city, county, and city and county receive additional property tax revenues in the form of a vehicle license fee adjustment amount, as defined, from a Vehicle License Fee Property Tax Compensation Fund that exists in each county treasury. Current law requires that these additional allocations be funded from ad valorem property tax revenues otherwise required to be allocated to educational entities. This bill would modify these reduction and transfer provisions for a city incorporating after January 1, 2004, and on or before January 1, 2012, for the 2017–18 fiscal year and for each fiscal year thereafter, by providing for a vehicle license fee adjustment amount calculated on the basis of changes in assessed valuation.

Attachments:

[CALAFCO Support Letter Feb 2017](#)

Position: Support

Subject: Financial Viability of Agencies, Tax Allocation

CALAFCO Comments: This bill is identical to SB 817 (Roth, 2016), SB 25 (Roth, 2015) and SB 69 (Roth, 2014) with the exception of the chaptering out language included in the 2016 version (which addressed the companion bill AB 2277 (Melendez, 2016)). The bill calls for reinstatement of the VLF through ERAF for cities that incorporated between January 1, 2004 and January 1, 2012. There are no provisions for back payments for lost revenue, but the bill does reinstate future payments beginning in the 2017/18 year for cities that incorporated between 1-1-2004 and 1-1-2012.

SB 448 (Wieckowski D) Local government: organization: districts.

Current Text: Amended: 5/26/2017 [Text](#)

Introduced: 2/15/2017

Last Amended: 5/26/2017

Status: 6/15/2017-Referred to Com. on L. GOV.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

7/12/2017 1:30 p.m. - State Capitol, Room 447 ASSEMBLY LOCAL GOVERNMENT, AGUIAR-CURRY, Chair

Summary:

Current law requires a report of an audit of a special district's accounts and records made by a certified public accountant or public accountant to be filed with the Controller and the county auditor of the county in which the special district is located within 12 months of the end of the fiscal year or years under examination. This bill would require that those audit reports also be filed with the local agency formation commission of either the county in which the special district is located or, if the special district is located in 2 or more counties, with each local agency formation commission within each county in which the district is located until January 1, 2027, and thereafter with the county containing the greatest percentage of the assessed value of taxable property in the district.

Attachments:

[CALAFCO Oppose Unless Amended Letter](#)

Position: Oppose unless amended

Subject: CKH General Procedures

CALAFCO Comments: As amended substantially on May 26, this bill authorizes LAFCo to dissolve inactive districts (after determining they meet the criteria set forth in the statute) by holding one hearing, without conducting a special study and with the waiver of protest proceedings. The bill is currently silent on how the LAFCo knows a district is inactive and the time frame in which the LAFCo must take the dissolution action. CALAFCO has been working with stakeholders and the authors office on pending amendments that will help clarify the process and connect other statutes to these actions. CALAFCO submitted amendments on June 18 for the authors consideration.

2

[AB 366](#) ([Obernolte R](#)) Water supply: new residential development: building permits.

Current Text: Amended: 6/20/2017 [Text](#)

Introduced: 2/8/2017

Last Amended: 6/20/2017

Status: 6/20/2017-From committee chair, with author's amendments: Amend, and re-refer to committee. Read second time, amended, and re-referred to Com. on EQ.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

7/5/2017 8:30 a.m. - Room 3191 SENATE ENVIRONMENTAL QUALITY, WIECKOWSKI, Chair

Summary:

Current law prohibits a city, including a charter city, or a county from issuing a building permit for the construction of a new residential development where a source of the water supply is water transported by a water hauler, bottled water, a water-vending machine, or a retail water facility. This bill would exempt from the prohibition on the issuance of a building permit (1) a development where the source of water supply as described above is not significant and (2) a development of one detached single-family dwelling unit on a parcel that existed before January 1, 2017, if the water provided to the parcel will be obtained from a legal source and delivered by a licensed water hauler and the parcel is of a certain size with a prescribed average fire response time.

Position: Watch

Subject: Water

CALAFCO Comments: As written, this bill will allow hauled water as a viable water source for certain single family dwelling parcels.

3

[AB 267](#) ([Waldron R](#)) Community services districts.

Current Text: Introduced: 2/1/2017 [Text](#)

Introduced: 2/1/2017

Status: 5/12/2017-Failed Deadline pursuant to Rule 61(a)(3). (Last location was PRINT on 2/1/2017)(May be acted upon Jan 2018)

2 year	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Current law provides for the organization and powers of community services districts, including the continuation of any community services district, improvement district of a community services district, or zone of a community services district, that was in existence on January 1, 2006. This bill would make nonsubstantive changes to these provisions.

Position: Watch

CALAFCO Comments: According to the author's office this is a spot bill.

[AB 548](#) ([Steinorth R](#)) Omnitrans Transit District.

Current Text: Amended: 4/4/2017 [Text](#)

Introduced: 2/14/2017

Last Amended: 4/4/2017

Status: 4/28/2017-Failed Deadline pursuant to Rule 61(a)(2). (Last location was TRANS. on 3/23/2017)(May be acted upon Jan 2018)

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Would create the Omnitrans Transit District in the County of San Bernardino. The bill would provide that the jurisdiction of the district would initially include the Cities of Chino, Chino Hills, Colton, Fontana, Grand Terrace, Highland, Loma Linda, Montclair, Ontario, Rancho Cucamonga, Redlands, Rialto, San Bernardino, Upland, and Yucaipa, and unspecified portions of the unincorporated areas of the County of San Bernardino. The bill would authorize other cities in the County of San Bernardino to subsequently join the district.

Position: None at this time

CALAFCO Comments: This bill, as amended, appears to dissolve the Omnitrans JPA and form a new independent special district to be known as the Omnitrans Transit District. The formation process does not include LAFCo. CALAFCO is reaching out to the author's office for more details.

[AB 577](#) ([Caballero D](#)) Disadvantaged communities.

Current Text: Amended: 3/9/2017 [Text](#)

Introduced: 2/14/2017

Last Amended: 3/9/2017

Status: 4/28/2017-Failed Deadline pursuant to Rule 61(a)(2). (Last location was E.S. & T.M. on 2/27/2017)(May be acted upon Jan 2018)

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Current law defines a disadvantaged community as a community with an annual median household income that is less than 80% of the statewide annual median household income for various purposes, that include, but are not limited to, the Water Quality, Supply, and Infrastructure Improvement Act of 2014, eligibility for certain entities to apply for funds from the State Water Pollution Cleanup and Abatement Account, and authorization for a community revitalization and investment authority to carry out a community revitalization plan. This bill would expand the definition of a disadvantaged community to include a community with an annual per capita income that is less than 80% of the statewide annual per capita income.

Position: Watch

Subject: Disadvantaged Communities

CALAFCO Comments: Sponsored by the Environmental Justice Coalition for Water, this bill is intended to expand the definition of disadvantaged communities to include multi-family households. According to the author's office this will be a two-year bill. CALAFCO will retain a Watch position until any amendments are in print.

[AB 645](#) ([Quirk D](#)) Local government: organization: dissolution.

Current Text: Introduced: 2/14/2017 [Text](#)

Introduced: 2/14/2017

Status: 5/12/2017-Failed Deadline pursuant to Rule 61(a)(3). (Last location was L. GOV. on 5/12/2017)

3/2/2017)(May be acted upon Jan 2018)

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Under current law, if a change of organization consists of a dissolution, the commission is required to order the dissolution subject to confirmation of voters if, among other things, the proposal was not initiated by the commission and if a subject agency has not objected to the proposal, the commission has found that, for an inhabited territory protests have been signed by either 25% of the number of landowners within the affected territory who own at least 25% of the assessed value of land within the territory or 25% of the voters entitled to vote as a result of residing or owning land within the affected territory. This bill would decrease that threshold to 10% of the number of landowners within the affected territory who own at least 25% of the assessed value of land within the territory or 10% of the voters entitled to vote as a result of residing or owning land within the affected territory.

Position: Watch

Subject: CKH General Procedures, Disincorporation/dissolution, Special District Consolidations

CALAFCO Comments: According to the author's office this is a spot bill pending the outcome of the Alameda LAFCo special study on Eden Healthcare District. Update: The author's office indicates they will hold off moving this bill. CALAFCO will continue to Watch.

[AB 892](#) ([Waldron R](#)) **Municipal water districts: water service: Indian tribes.**

Current Text: Amended: 3/23/2017 [Text](#)

Introduced: 2/16/2017

Last Amended: 3/23/2017

Status: 5/12/2017-Failed Deadline pursuant to Rule 61(a)(3). (Last location was L. GOV. on 3/23/2017)(May be acted upon Jan 2018)

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Current law, upon the request of certain Indian tribes and the satisfaction of certain conditions, requires a district to provide service of water at substantially the same terms applicable to the customers of the district to the Indian tribe's lands that are not within a district, as prescribed. This bill would authorize, rather than require, a district to provide this service of water. The bill would apply this authorization to all Indian tribes whose lands are owned by the tribe.

Position: Watch

Subject: Water

CALAFCO Comments: According to the author's office, this may very well become a two-year bill. The intent of the bill was to make it permissive for an Indian tribe to negotiate directly with a water provider to obtain water services. This would circumvent LAFCo. This bill expands on last year's bill by Gonzalez-Fletcher, AB 2470. The author's office has indicated the bill will not move forward in it's current version. They understand CALAFCO's concerns. CALAFCO will continue to monitor the bill for any amendments and will consider a position if/when amendments are in print.

[AB 1728](#) ([Committee on Local Government](#)) **Health care districts: board of directors.**

Current Text: Introduced: 3/22/2017 [Text](#)

Introduced: 3/22/2017

Status: 6/1/2017-Referred to Com. on GOV. & F.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Each health care district has a board of directors with specific duties and powers respecting the creation, administration, and maintenance of the district, including purchasing, receiving, having, taking, holding, leasing, using, and enjoying property. This bill would require the board of directors to adopt an annual budget in a public meeting, on or before September 1 of each year, that conforms to generally accepted accounting and budgeting procedures for special districts, establish and maintain an Internet Web site that lists contact information for the district, and adopt annual policies for providing assistance or grant funding, if the district provides assistance or grants.

Attachments:

[AB 1728 CALAFCO Letter of Support](#)

Position: Support

Subject: Other

CALAFCO Comments: As introduced, this bill requires healthcare districts to adopt annual budgets,

establish and maintain a website (and prescribes the required site content), and adopt policies for grant funding.

[SB 206](#) (Committee on Governance and Finance) Validations.

Current Text: Introduced: 2/1/2017 [Text](#)

Introduced: 2/1/2017

Status: 6/15/2017-Read second time. Ordered to consent calendar.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/22/2017 #48 ASSEMBLY CONSENT CALENDAR 2ND DAY-SENATE BILLS

Summary:

Would enact the First Validating Act of 2017, which would validate the organization, boundaries, acts, proceedings, and bonds of the state and counties, cities, and specified districts, agencies, and entities. This bill would declare that it is to take effect immediately as an urgency statute.

Attachments:

[CALAFCO Support Feb 2017](#)

Position: Support

Subject: LAFCo Administration

CALAFCO Comments: One of three annual acts which validate the boundaries of all local agencies.

[SB 207](#) (Committee on Governance and Finance) Validations.

Current Text: Introduced: 2/1/2017 [Text](#)

Introduced: 2/1/2017

Status: 6/15/2017-Read second time. Ordered to consent calendar.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/22/2017 #49 ASSEMBLY CONSENT CALENDAR 2ND DAY-SENATE BILLS

Summary:

Would enact the Second Validating Act of 2017, which would validate the organization, boundaries, acts, proceedings, and bonds of the state and counties, cities, and specified districts, agencies, and entities. This bill would declare that it is to take effect immediately as an urgency statute.

Attachments:

[CALAFCO Support Feb 2017](#)

Position: Support

Subject: LAFCo Administration

CALAFCO Comments: One of three annual acts which validate the boundaries of all local agencies.

[SB 208](#) (Committee on Governance and Finance) Validations.

Current Text: Introduced: 2/1/2017 [Text](#)

Introduced: 2/1/2017

Status: 6/15/2017-Read second time. Ordered to consent calendar.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/22/2017 #50 ASSEMBLY CONSENT CALENDAR 2ND DAY-SENATE BILLS

Summary:

Would enact the Third Validating Act of 2017, which would validate the organization, boundaries, acts, proceedings, and bonds of the state and counties, cities, and specified districts, agencies, and entities.

Attachments:

[CALAFCO Support Letter Feb 2017](#)

Position: Support

Subject: LAFCo Administration

CALAFCO Comments: One of three annual acts which validate the boundaries of all local agencies.

[SB 365](#) (Dodd D) Regional park and open-space districts: County of Solano.

Current Text: Introduced: 2/14/2017 [Text](#)

Introduced: 2/14/2017

Status: 5/26/2017-Referred to Com. on L. GOV.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/28/2017 1:30 p.m. - State Capitol, Room 447 ASSEMBLY LOCAL GOVERNMENT, AGUIAR-CURRY, Chair

Summary:

Current law authorizes proceedings for the formation of a regional park and open-space or regional open-space district in specified counties in the state to be initiated by resolution of the county board of supervisors adopted after a noticed hearing, and specifies the contents of the resolution. This bill, in addition, would authorize the formation of a regional district in the County of Solano to be initiated by resolution of the county board of supervisors after a noticed hearing. The bill would specify the contents of the resolution, including the calling of an election, as prescribed.

Attachments:

[SB 365 CALAFCO Letter of Oppose 03 28 17](#)

Position: Oppose

Subject: LAFCo Administration

CALAFCO Comments: This bill calls for the formation of a regional park and open space district which will circumvent the LAFCo formation process. CALAFCO discussed our concerns with the author's office, who has made it clear they will not be considering any potential amendments unless requested by Solano LAFCo. As Solano LAFCo is now formally in support of the bill, it is not likely there will be any amendments.

[SB 435](#) ([Dodd D](#)) Williamson Act: payments to local governments.

Current Text: Amended: 5/2/2017 [Text](#)

Introduced: 2/15/2017

Last Amended: 5/2/2017

Status: 5/25/2017-May 25 hearing: Held in committee and under submission.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary:

Would, under the Williamson act, reduce the amount per acre paid to a city, county, or city and county under these provisions to \$2.50 for prime agricultural land, \$0.50 for all other land devoted to open-space uses of statewide significance, and, for counties that have adopted farmland security zones, \$4 for land that is within, or within 3 miles of the sphere of influence of, each incorporated city.

Attachments:

[CALAFCO Support Letter May 2017](#)

Position: Support

Subject: Ag Preservation - Williamson

CALAFCO Comments: This bill renews partial subvention funding for the Williamson Act as a fiscal incentive to lift contract moratoria, implements solar use easements and Farmland Security Zone Contracts, and increases subvention funding for counties that adopt conservation planning strategies for agriculturally zoned property that further our state's sustainable community goals.

[SB 634](#) ([Wilk R](#)) Santa Clarita Valley Water District.

Current Text: Amended: 5/26/2017 [Text](#)

Introduced: 2/17/2017

Last Amended: 5/26/2017

Status: 6/15/2017-Referred to Coms. on L. GOV. and W.,P., & W.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/28/2017 1:30 p.m. - State Capitol, Room 447 ASSEMBLY LOCAL GOVERNMENT, AGUIAR-CURRY, Chair

Summary:

Current law, the Castaic Lake Water Agency Law, created the Castaic Lake Water Agency and authorizes the agency to acquire water and water rights, including water from the State Water Project, and to provide, sell, and deliver water at wholesale for municipal, industrial, domestic, and other purposes. This bill would repeal the Castaic Lake Water Agency Law. This bill contains other related provisions and other current laws.

Attachments:

[CALAFCO Letter Oppose Unless Amended 03 27 17](#)

Position: Oppose unless amended

Subject: Special District Consolidations

CALAFCO Comments: As amended, this bill consolidates two independent water districts in Los Angeles. The bill was amended to include LAFCo in the process via an application for binding conditions. As statute does not allow the local LAFCo to deny the application when both district boards have adopted resolutions of support, the amendments of May 26 address all of CALAFCO's concerns. The legislative committee will be reconsidering our current position on June 23.

[SB 693](#) ([Mendoza D](#)) Lower San Gabriel River Recreation and Park District.

Current Text: Amended: 6/20/2017 [Text](#)

Introduced: 2/17/2017

Last Amended: 6/20/2017

Status: 6/20/2017-From committee with author's amendments. Read second time and amended. Re-referred to Com. on L. GOV.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar:

6/28/2017 1:30 p.m. - State Capitol, Room 447 ASSEMBLY LOCAL GOVERNMENT, AGUIAR-CURRY, Chair

Summary:

Would specifically authorize the establishment of the Lower San Gabriel River Recreation and Park District, by petition or resolution submitted to the Los Angeles County Local Agency Formation Commission before January 1, 2020, subject to specified existing laws governing recreation and park districts, including their formation, except as provided. The bill would authorize specified city councils, the Los Angeles County Board of Supervisors, and a specified nonprofit entity to appoint members to, and the executive officer of the conservancy to serve as a member on, the initial board of directors of the district.

Position: Watch

Subject: LAFCo Administration

CALAFCO Comments: This bill forms the Lower San Gabriel River Recreation and Park District while leaving a majority of the LAFCo process intact. CALAFCO will keep watching to ensure it stays that way.

Total Measures: 19

Total Tracking Forms: 19

6/22/2017 8:40:33 AM

AMENDED IN SENATE MAY 26, 2017

AMENDED IN SENATE MAY 2, 2017

AMENDED IN SENATE APRIL 18, 2017

AMENDED IN SENATE APRIL 4, 2017

SENATE BILL

No. 448

Introduced by Senator Wieckowski

February 15, 2017

An act to amend Section 26909 of, to add Sections ~~12463.4, 56040.5,~~ *12463.4* and 56042 to, and to add Article 9.5 (commencing with Section 53898) to Chapter 4 of Part 1 of Division 2 of, and to add Article 6 (commencing with Section 56879) to Chapter 5 of Part 3 of Division 3 ~~of, of~~ Title 5 of, the Government Code, and to amend Section 2611.6 of the Revenue and Taxation Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

SB 448, as amended, Wieckowski. Local government: organization: districts.

(1) Existing law requires the officer of each local agency, as defined, who has charge of the financial records of the local agency, to furnish to the Controller a report of all the financial transactions of the local agency during the next preceding fiscal year within ~~90 days of the close of each fiscal year, or within 110 days if the report is furnished in an electronic format.~~ *7 months after the close of each fiscal year.* Existing law also requires a report of an audit of a special district's accounts and records made by a certified public accountant or public accountant to be filed with the Controller and the county auditor of the county in which the special district is located within 12 months of the end of the fiscal year or years under examination.

This bill would require that those audit reports also be filed with the local agency formation commission of either the county in which the special district is located or, if the special district is located in 2 or more counties, the county containing the greatest percentage of the assessed value of taxable property of the district. ~~This bill would require the Controller, on or before October 1, 2018, and every year thereafter, to create a list of idle districts, as defined, and notify each special district that has been identified as an idle district, on or before November 1, 2018, and every 2 years thereafter. This bill would require each special district to submit, with every audit or other specified documents filed with the Controller and the local agency formation commission, a statement of purpose, as specified. The bill would require the Controller to post each statement of purpose it receives on its Internet Web site.~~ *with each local agency formation commission within each county in which the district is located until January 1, 2027, and thereafter with the county containing the greatest percentage of the assessed value of taxable property in the district.* The bill would also require the Controller to publish on the Controller's Internet Web site a comprehensive list of special districts on or before July 1, 2019, and to annually update that list.

(2) The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 provides the exclusive authority and procedure for the initiation, conduct, and completion of changes of organization and reorganization for cities and districts, as specified.

This bill would require a local agency formation commission to dissolve any special district that is an inactive district. ~~The bill would additionally require a local agency formation commission to initiate proceedings for the dissolution of idle districts, as specified. This~~ *The* bill would define the terms *term* "inactive district" and "idle district" for these purposes. By increasing the duties of local officials, this bill would impose a state-mandated local program.

(3) Existing property tax law requires that each county tax bill, or a statement accompanying that bill, include specified information.

This bill would additionally require that ~~each county tax bill, or a statement accompanying that bill, to include a list of all services provided by a city, county, special district, or school district that are funded by the general ad valorem property tax and any special taxes or special assessments levied.~~ *information contained in a county tax bill that is electronically transmitted reflect the same information contained on both the mailed county tax bill and any separate statements.* By

increasing the duties of local officials, this bill would impose a state-mandated local program.

(4) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

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

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

1 SECTION 1. Section 12463.4 is added to the Government
2 Code, to read:

3 12463.4. On or before July 1, 2019, the Controller shall publish
4 on the Controller’s Internet Web site a comprehensive list of special
5 districts. The Controller shall update the list every year thereafter.
6 For purposes of this section, the term “special district” means an
7 “independent district” or “independent special district” as those
8 terms are defined in Section 56044.

9 SEC. 2. Section 26909 of the Government Code, as amended
10 by Section 1 of Chapter 164 of the Statutes of 2016, is amended
11 to read:

12 26909. (a) (1) The county auditor shall either make or contract
13 with a certified public accountant or public accountant to make an
14 annual audit of the accounts and records of every special district
15 within the county for which an audit by a certified public
16 accountant or public accountant is not otherwise provided. In each
17 case, the minimum requirements of the audit shall be prescribed
18 by the Controller and shall conform to generally accepted auditing
19 standards.

20 (2) If an audit of a special district’s accounts and records is
21 made by a certified public accountant or public accountant, the
22 minimum requirements of the audit shall be prescribed by the
23 Controller and shall conform to generally accepted auditing
24 standards, and a report thereof shall be filed with the Controller,

1 with the county auditor of the county in which the special district
2 is located, and with the local agency formation commission of the
3 county in which the special district is located, unless the special
4 district is located in two or more counties, then ~~the county~~
5 ~~containing the greatest percentage of the assessed value of taxable~~
6 ~~property of the district.~~ *with each local agency formation*
7 *commission within each county in which the district is located.*
8 The report shall be filed within 12 months of the end of the fiscal
9 year or years under examination.

10 (3) Any costs incurred by the county auditor, including contracts
11 with, or employment of, certified public accountants or public
12 accountants, in making an audit of every special district pursuant
13 to this section shall be borne by the special district and shall be a
14 charge against any unencumbered funds of the district available
15 for the purpose.

16 (4) For a special district that is located in two or more counties,
17 this subdivision shall apply to the auditor of the county in which
18 the treasury is located.

19 (5) The county controller, or ex officio county controller, shall
20 effect this section in those counties having a county controller or
21 ex officio county controller.

22 (b) A special district may, by unanimous request of the
23 governing board of the special district and with unanimous
24 approval of the board of supervisors, replace the annual audit
25 required by this section with one of the following, performed in
26 accordance with professional standards, as determined by the
27 county auditor:

28 (1) A biennial audit covering a two-year period.

29 (2) An audit covering a five-year period if the special district's
30 annual revenues do not exceed an amount specified by the board
31 of supervisors.

32 (3) An audit conducted at specific intervals, as recommended
33 by the county auditor, that shall be completed at least once every
34 five years.

35 (c) (1) A special district may, by unanimous request of the
36 governing board of the special district and with unanimous
37 approval of the board of supervisors, replace the annual audit
38 required by this section with a financial review, or an agreed-upon
39 procedures engagement, in accordance with the appropriate

1 professional standards, as determined by the county auditor, if the
2 following conditions are met:

3 (A) All of the special district’s revenues and expenditures are
4 transacted through the county’s financial system.

5 (B) The special district’s annual revenues do not exceed one
6 hundred fifty thousand dollars (\$150,000).

7 (C) The special district shall pay for any costs incurred by the
8 county auditor in performing an agreed-upon procedures
9 engagement. Those costs shall be charged against any
10 unencumbered funds of the district available for that purpose.

11 (2) If the board of supervisors is the governing board of the
12 special district, it may, upon unanimous approval, replace the
13 annual audit of the special district required by this section with a
14 financial review, or an agreed-upon procedures engagement, in
15 accordance with the appropriate professional standards, as
16 determined by the county auditor, if the special district satisfies
17 the requirements of subparagraphs (A) and (B) of paragraph (1).

18 (d) (1) A special district may, by annual unanimous request of
19 the governing board of the special district and with annual
20 unanimous approval of the board of supervisors, replace the annual
21 audit required by this section with an annual financial compilation
22 of the special district to be performed by the county auditor in
23 accordance with professional standards, if all of the following
24 conditions are met:

25 (A) All of the special district’s revenues and expenditures are
26 transacted through the county’s financial system.

27 (B) The special district’s annual revenues do not exceed one
28 hundred fifty thousand dollars (\$150,000).

29 (C) The special district shall pay for any costs incurred by the
30 county auditor in performing a financial compilation. Those costs
31 shall be a charge against any unencumbered funds of the district
32 available for that purpose.

33 (2) A special district shall not replace an annual audit required
34 by this section with an annual financial compilation of the special
35 district pursuant to paragraph (1) for more than five consecutive
36 years, after which a special district shall comply with subdivision
37 (a).

38 (e) Notwithstanding this section, a special district shall be
39 exempt from the requirement of an annual audit if the financial

1 statements are audited by the Controller to satisfy federal audit
2 requirements.

3 (f) Upon receipt of the financial review, agreed-upon procedures
4 engagement, or financial compilation, the county auditor shall
5 have the right to appoint, pursuant to subdivision (a), a certified
6 public accountant or a public accountant to conduct an audit of
7 the special district, with proper notice to the governing board of
8 the special district and board of supervisors.

9 (g) This section shall remain in effect only until January 1, 2027,
10 and as of that date is repealed.

11 SEC. 3. Section 26909 of the Government Code, as added by
12 Section 2 of Chapter 164 of the Statutes of 2016, is amended to
13 read:

14 26909. (a) (1) The county auditor shall either make or contract
15 with a certified public accountant or public accountant to make an
16 annual audit of the accounts and records of every special district
17 within the county for which an audit by a certified public
18 accountant or public accountant is not otherwise provided. In each
19 case, the minimum requirements of the audit shall be prescribed
20 by the Controller and shall conform to generally accepted auditing
21 standards.

22 (2) If an audit of a special district's accounts and records is
23 made by a certified public accountant or public accountant, the
24 minimum requirements of the audit shall be prescribed by the
25 Controller and shall conform to generally accepted auditing
26 standards, and a report thereof shall be filed with the Controller,
27 with the county auditor of the county in which the special district
28 is located, and with the local agency formation commission of the
29 county in which the special district is located unless the special
30 district is located in two or more counties, then the county
31 containing the greatest percentage of the assessed value of taxable
32 property of the district. The report shall be filed within 12 months
33 of the end of the fiscal year or years under examination.

34 (3) Any costs incurred by the county auditor, including contracts
35 with, or employment of, certified public accountants or public
36 accountants, in making an audit of every special district pursuant
37 to this section shall be borne by the special district and shall be a
38 charge against any unencumbered funds of the district available
39 for the purpose.

1 (4) For a special district that is located in two or more counties,
2 this subdivision shall apply to the auditor of the county in which
3 the treasury is located.

4 (5) The county controller, or ex officio county controller, shall
5 effect this section in those counties having a county controller or
6 ex officio county controller.

7 (b) A special district may, by unanimous request of the
8 governing board of the special district and with unanimous
9 approval of the board of supervisors, replace the annual audit
10 required by this section with one of the following, performed in
11 accordance with professional standards, as determined by the
12 county auditor:

13 (1) A biennial audit covering a two-year period.

14 (2) An audit covering a five-year period if the special district's
15 annual revenues do not exceed an amount specified by the board
16 of supervisors.

17 (3) An audit conducted at specific intervals, as recommended
18 by the county auditor, that shall be completed at least once every
19 five years.

20 (c) (1) A special district may, by unanimous request of the
21 governing board of the special district and with unanimous
22 approval of the board of supervisors, replace the annual audit
23 required by this section with a financial review, in accordance with
24 the appropriate professional standards, as determined by the county
25 auditor, if the following conditions are met:

26 (A) All of the special district's revenues and expenditures are
27 transacted through the county's financial system.

28 (B) The special district's annual revenues do not exceed one
29 hundred fifty thousand dollars (\$150,000).

30 (2) If the board of supervisors is the governing board of the
31 special district, it may, upon unanimous approval, replace the
32 annual audit of the special district required by this section with a
33 financial review in accordance with the appropriate professional
34 standards, as determined by the county auditor, if the special district
35 satisfies the requirements of subparagraphs (A) and (B) of
36 paragraph (1).

37 (d) Notwithstanding this section, a special district shall be
38 exempt from the requirement of an annual audit if the financial
39 statements are audited by the Controller to satisfy federal audit
40 requirements.

1 (e) ~~The~~ *This* section shall become operative on January 1, 2027.
 2 ~~SEC. 4. Article 9.5 (commencing with Section 53898) is added~~
 3 ~~to Chapter 4 of Part 1 of Division 2 of Title 5 of the Government~~
 4 ~~Code, to read:~~

5
 6 ~~Article 9.5. Idle Districts~~
 7

8 ~~53898. (a) On or before October 1, 2018, and every two years~~
 9 ~~thereafter, the Controller shall create a list of special districts that~~
 10 ~~are idle. A special district shall be included on that list and~~
 11 ~~considered idle if the special district has not submitted financial~~
 12 ~~materials to the Controller pursuant to Section 26909 by two years~~
 13 ~~from the date the financial materials were due.~~

14 ~~(b) (1) On or before November 1, 2018, and every two years~~
 15 ~~thereafter, the Controller shall notify a special district if the~~
 16 ~~Controller has added the special district to the list pursuant to~~
 17 ~~subdivision (a):~~

18 ~~(2) (A) A special district shall submit a statement of purpose~~
 19 ~~with every audit, financial review, agreed-upon procedures~~
 20 ~~engagement, or financial compilation the special district submits~~
 21 ~~to the Controller and the local agency formation commission. The~~
 22 ~~statement of purpose shall include all of the following:~~

23 ~~(i) A list of any previous efforts made by the special district,~~
 24 ~~the local agency formation commission, or the county toward~~
 25 ~~dissolution, reorganization, or consolidation of the special district.~~

26 ~~(ii) The date that the special district last performed a service.~~

27 ~~(iii) Any planned date that the special district expects to perform~~
 28 ~~a service.~~

29 ~~(iv) An explanation for why services provided by the special~~
 30 ~~district cannot be provided by the county or city in which the~~
 31 ~~special district is located.~~

32 ~~(v) A list of services provided by the special district that are~~
 33 ~~also provided by the county or city, if any.~~

34 ~~(B) The Controller shall publish each statement of purpose~~
 35 ~~received pursuant to this subdivision on the Controller's Internet~~
 36 ~~Web site.~~

37 ~~(e) For purposes of this article, the term "special district" means~~
 38 ~~"independent district" or "independent special district" as those~~
 39 ~~terms are defined in Section 56044.~~

1 ~~SEC. 5.~~ Section 56040.5 is added to the Government Code, to
2 read:

3 ~~56040.5.~~ “Idle district” means a district included on the list
4 created by the Controller pursuant to Section 53898.

5 ~~SEC. 6.~~

6 ~~SEC. 4.~~ Section 56042 is added to the Government Code, to
7 read:

8 56042. “Inactive district” means a special district that meets
9 all of the following:

10 (a) The special district is ~~an independent district or an~~
11 ~~independent special district, as defined in Section 56044. as defined~~
12 ~~in Section 56036.~~

13 (b) The special district has had no financial transactions in the
14 previous fiscal year.

15 (c) The special district has no assets.

16 (d) The special district has no fund equity.

17 (e) The special district has no outstanding debts, judgments,
18 litigation, contracts, liens, claims, or postemployment liabilities.

19 ~~SEC. 7.~~

20 ~~SEC. 5.~~ Article 6 (commencing with Section 56879) is added
21 to Chapter 5 of Part 3 of Division 3 of Title 5 of the Government
22 Code, to read:

23

24 Article 6. ~~Idle and~~ Inactive Special Districts

25

26 56879. (a) The commission shall dissolve inactive districts.
27 The commission shall hold one public hearing on the dissolution
28 of an inactive district pursuant to this section. The dissolution of
29 an inactive district shall not be subject to any of the following:

30 (1) Protest proceedings, as defined in Section 56069.5.

31 ~~(2) A report pursuant to Section 56665.~~

32 ~~(3)~~

33 (2) Determinations pursuant to subdivision (b) of Section 56881.

34 ~~(4)~~

35 (3) Requirements for commission-initiated changes of
36 organization described in paragraph (3) of subdivision (a) of
37 Section 56375.

38 (b) An inactive district may not object to a proceeding pursuant
39 to this section.

1 ~~56879.5.— (a) The commission shall initiate proceedings to~~
2 ~~dissolve an idle district identified by the Controller pursuant to~~
3 ~~Section 53898 if the special district remains on that list for two~~
4 ~~years.~~

5 ~~(b) If the commission determines that, based upon the~~
6 ~~information contained in a statement of purpose submitted pursuant~~
7 ~~to paragraph (2) of subdivision (b) of Section 53898, there is~~
8 ~~sufficient grounds to initiate a dissolution, reorganization, or~~
9 ~~consolidation, the commission may utilize the statement of purpose~~
10 ~~to initiate the process. Failure to submit a statement of purpose~~
11 ~~shall be sufficient grounds to initiate a dissolution, reorganization,~~
12 ~~or consolidation.~~

13 ~~(c) An idle district may not object to dissolution pursuant to this~~
14 ~~section.~~

15 ~~SEC. 8.~~

16 ~~SEC. 6.~~ Section 2611.6 of the Revenue and Taxation Code is
17 amended to read:

18 2611.6. The following information shall be included in each
19 county tax bill, whether mailed or electronically transmitted, or in
20 a separate statement accompanying the bill:

21 (a) The full value of locally assessed property, including
22 assessments made for irrigation district purposes in accordance
23 with Section 26625.1 of the Water Code.

24 (b) The tax rate required by Article XIII A of the California
25 Constitution.

26 (c) The rate or dollar amount of taxes levied in excess of the
27 1-percent limitation to pay for voter-approved indebtedness
28 incurred before July 1, 1978, or bonded indebtedness for the
29 acquisition or improvement of real property approved by two-thirds
30 of the voters on or after June 4, 1986.

31 (d) The amount of any special ~~taxes~~ *taxes, fixed charges,* and
32 special assessments levied.

33 (e) The amount of any tax rate reduction pursuant to Section
34 96.8, with the notation: “Tax reduction by (name of jurisdiction).”

35 (f) The amount of any exemptions. Exemptions reimbursable
36 by the state shall be shown separately.

37 (g) The total taxes due and payable on the property covered by
38 the bill.

39 (h) Instructions on tendering payment, including the name and
40 mailing address of the tax collector.

1 (i) The billing of any special purpose parcel tax as required by
2 paragraph (2) of subdivision (b) of Section 53087.4 of the
3 Government Code, or any successor to that paragraph.

4 ~~(j) A list of all services provided by a city, county, special
5 district, or school district that are funded by the general ad valorem
6 property tax and any special taxes or special assessments levied.
7 For purposes of this subdivision, the term “special district” means
8 an “independent district” or “independent special district” as those
9 terms are defined in Section 56044 of the Government Code.~~

10 *(j) Information contained in a county tax bill that is
11 electronically transmitted shall reflect the same information
12 contained on both the mailed county tax bill and any separate
13 statements.*

14 (k) Information specifying all of the following:

15 (1) That if the taxpayer disagrees with the assessed value as
16 shown on the tax bill, the taxpayer has the right to an informal
17 assessment review by contacting the assessor’s office.

18 (2) That if the taxpayer and the assessor are unable to agree on
19 a proper assessed value pursuant to an informal assessment review,
20 the taxpayer has the right to file an application for reduction in
21 assessment for the following year with the county board of
22 equalization or the assessment appeals board, as applicable, and
23 the time period during which the application will be accepted.

24 (3) The address of the clerk of the county board of equalization
25 or the assessment appeals board, as applicable, at which forms for
26 an application for reduction in assessment may be obtained.

27 (4) That if an informal or formal assessment review is requested,
28 relief from penalties shall apply only to the difference between the
29 county assessor’s final determination of value and the value on
30 the assessment roll for the fiscal year covered.

31 ~~SEC. 9.~~

32 *SEC. 7. No reimbursement is required by this act pursuant to
33 Section 6 of Article XIII B of the California Constitution for certain
34 costs that may be incurred by a local agency or school district
35 because, in that regard, ~~this act creates a new crime or infraction,
36 eliminates a crime or infraction, or changes the penalty for a crime
37 or infraction,~~ a local agency or school district has the authority
38 to levy service charges, fees, or assessments sufficient to pay for
39 the program or level of service mandated by this act within the
40 meaning of Section 17556 of the Government Code, or changes*

1 ~~the definition of a crime within the meaning of Section 6 of Article~~
2 ~~XIII B of the California Constitution. Code.~~
3 However, if the Commission on State Mandates determines that
4 this act contains other costs mandated by the state, reimbursement
5 to local agencies and school districts for those costs shall be made
6 pursuant to Part 7 (commencing with Section 17500) of Division
7 4 of Title 2 of the Government Code.