

**ASSEMBLY BILL****No. 898****Introduced by Assembly Member Frazier**

February 16, 2017

An act relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

AB 898, as introduced, Frazier. Property taxation: revenue allocation: fire protection services.

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. Existing law 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. The California Constitution requires that a statute that changes for any fiscal year the pro rata shares of ad valorem property tax revenues that are allocated among local agencies in a county be approved by a  $\frac{2}{3}$  vote of each house of the Legislature.

This bill would state the intent of the Legislature to enact legislation that would reallocate property tax revenue to fire protection services.

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

**AB 898**

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

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation that would reallocate property tax revenue to fire
- 3 protection services.

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