

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

(b)(1) As used in this section, “qualified special taxes” means special taxes that apply uniformly to all taxpayers or all real property within the school district, except that unimproved property may be taxed at a lower rate than improved property. “Qualified special taxes” may include taxes that provide for an exemption from those taxes for any or all of the following taxpayers:

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

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

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

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

**(3) “Qualified special taxes” may be levied on a per parcel, square footage of parcel, or, square footage of improvements on a parcel basis. Qualified special taxes levied on a square footage basis may include a maximum amount of tax per parcel.**

(c) The amendments made to this section by Chapter 81 of the Statutes of 2015 are declaratory of existing law.

(d) Any exemption granted pursuant to subdivision (b) shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

(e)(1) If a school district provides for an exemption for a qualified special tax pursuant to subdivision (b), and the school district contracts or enters into an agreement with the county to collect the qualified special tax within the district, the school district shall annually provide to the tax collector of that county the following information:

(A) A hyperlink to the location on the Internet Web site of the school district that contains exemption information, if available.

(B) A hyperlink to the location on the Internet Web site of the school district that contains the application for the exemption, if available.

(C) A phone number to provide persons with exemption information or direct persons requesting exemption information.

(2) If a county contracts or enters into an agreement with a school district to collect a qualified special tax for the district and for which that district provides for an exemption pursuant to subdivision (b), the tax collector of that county shall include a hyperlink, which shall be identified as "Parcel Tax Exemptions," on the tax collector's Internet Web site homepage to another location on the tax collector's Internet Web site that posts the hyperlinks and information provided by the school district in paragraph (1).

(3) Paragraph (2) shall only apply when the school district provides the information to the tax collector required by paragraph (1). The tax collector shall not post any hyperlink to a location on a school district Internet Web site that is invalid.

(f) This section shall become operative on January 1, 2020.

**(g) The amendments made to this section by Chapter \_\_ of the Statutes of \_\_\_\_ are declaratory of existing law.**