

SAM – REAL ESTATE SERVICES DIVISION

LOCAL GOVERNMENT ASSESSMENTS

1310.4

(New 6/2014)

[Pursuant to Article XIII C & D](#) of the California State Constitution, California state agencies may be subject to assessments levied by local government agencies on real property that receives a special benefit. Said Articles were added to the Constitution as a result of Proposition 218 which received voter approval in the November 1997 election. DGS developed SAM Section 1310.4 per Government Code Section [53752](#), which provided that compliance standards be developed to inform owners of state property of their duties and responsibilities with regard to Article XIII.

Existing law, Government Code Section [53752](#), prescribes specific procedures for notice, protest, and hearing for the levying of new or increased assessments by local government agencies pursuant to [Article XIII D](#) of the California Constitution. These statutory procedures supersede other statutory provisions applicable to the levying of these assessments and are subject to the approval process set forth in Section 4 of [Article XIII D](#) of the California Constitution.

Upon receipt of an invoice, statement, tax bill or other notification with a line item assessment or information pertaining to the development of an Assessment District, all state agencies are required to review the information and obtain its legal council's opinion in determining if the Assessment District was constituted pursuant to the procedures prescribed by law and further evaluate whether or not the state property within the district receives a special benefit. Agencies receiving bills from districts constituted prior to 1996 should verify that the districts have gone back and followed the procedures established in current law which would allow the state's participation. If the validity test is met, then the state agency which owns or controls the property is required to promptly pay its share of the assessment. Management Memo [05-17](#), Assessments Levied by Local Government Agencies, describes the DGS policy with regards to Local Government Assessments. Procedures to determine if the state is required to participate in proposed or existing Business Improvement or Special Assessment Districts can be found at [Business Improvement Districts](#) and includes the Assessment District Questionnaire (to be completed by a state agency when participating in an Assessment District).