

**750.0000 SPECIAL DISTRICTS**

**750.0051 Maximum Property Tax Rate.**

1. A maintenance district formed by a city under Streets and Highways Code section 5820 et seq. is a "special district" within the definition of Revenue and Taxation Code section 2215.
2. Streets and Highways Code section 5830 does not set a maximum property tax rate as that phrase is used in Revenue and Taxation Code section 2263(1).
3. Since Streets and Highways Code section 5820 et seq. provides no statutory maximum for property tax rates, if a city on behalf of a maintenance district proposes to use the alternate procedure under Revenue and Taxation Code section 2266 to determine maximum property tax rate for 1973-74 for the maintenance district, it must use the rate selected pursuant to Revenue and Taxation Code section 2263(2) as the starting point in making the computations provided for by Revenue and Taxation Code section 2266. OAG 1/3/74 (No. CV 73-222, Vol. 57, p. 1).

**750.0052 Maximum Property Tax Rate.**

1. Maintenance areas established by the State Reclamation Board or the Department of Water Resources pursuant to Water Code section 12878 et seq., are "special districts" within the meaning of Revenue and Taxation Code section 2215 and, accordingly, are subject to the provisions of Revenue and Taxation Code section 2201, et seq.
2. Maintenance areas formed under said section of the Water Code are subject to the maximum tax rate limitations imposed by Revenue and Taxation Code sections 2263 and 2266. To the extent there are increased costs of maintenance after January 1, 1973, which are required to be met by such maintenance areas in order to comply with the requirements of a federal statute or regulation, those increased costs are "costs mandated by the Federal Government", as defined by Revenue and Taxation Code section 2206, which fall within the purview of Revenue and Taxation Code section 2271 under which an additional tax rate is required to be levied in order to meet such increased costs. OAG 7/30/74 (No. CV 73-299, Vol. 57, p. 351).

**750.0073 Special Assessments.** A fire prevention special assessment adopted pursuant to Government Code sections 50078 et seq. is not a general tax or a special tax but is an assessment related to the benefits to the property assessed. Such a special assessment, unlike a special tax, e.g. a transaction or use tax, may be adopted by a simple majority of a district board. C 1/19/87.

**750.0074 Special Assessments.** Assessments of lands for improvements that benefit the lands made in conjunction with bonds issued pursuant to Water Code sections 36250 et seq. are special assessments, and the limitations of article XIII A of the California Constitution are not applicable. C 9/21/79.

**750.0095 Statements of Boundary Changes.** Upon the filing of a change of boundaries statement with the Board pursuant to Government Code section 54902, a district is obligated to pay the regular filing fee (Government Code section 54902.5) in order to have its statement processed. There is no provision in the statutes for the processing of such statements without charge. C 3/7/86.