



* Legal interpretations differ

Sources: League of California Cities and Legislative Analyst's Office

Assessments

- ◆ Assessments are defined as any levy upon real property for a special benefit conferred upon real property. Standby charges are classified as assessments.
- ◆ Special benefit is defined as a particular and distinct benefit over and above general benefits to parcels or the public at large. Benefited public parcels are not exempt.
- ◆ Prohibits assessments levied upon real property for a general benefit. Assessments cannot exceed the proportional special benefit conferred on each parcel.
- ◆ Requires 45 day mailed notice, preparation of an engineer's report by a registered professional engineer, a public hearing and ballot. Majority protest is based upon ballots received from owners of affected property weighted by the proportional financial obligation.
- ◆ Sets the effective date for compliance as July 1, 1997.
- ◆ Exempts assessments existing on November 6, 1996 if:
 - ✓ Exclusively for sidewalks, streets, sewers, water, flood control, drainage systems or vector control, or
 - ✓ If previously approved by 100% petition of the owners subject to the assessment at the time the district formed, or
 - ✓ If existing assessment proceeds are "exclusively" used to repay bonds, or
 - ✓ If previously received majority voter approval.
- ◆ The burden of proof is on the public agency in any legal action contesting the validity of any assessment.
- ◆ Assessments are subject to the initiative process.