

MEASURE "A" ACCOUNTABILITY

SADDLE CREEK CSD, MAY 2, 2017

CALIFORNIA GOVERNMENT CODE

ARTICLE 3.5. VOTER-APPROVED SPECIAL TAXES [50075 - 50077.5]

(Article 3.5 added by Stats. 1979, Ch. 903.)

50075.

It is the intent of the Legislature to provide all cities, counties, and districts with the authority to impose special taxes, pursuant to the provisions of Article XIII A of the California Constitution.

(Amended by Stats. 1980, Ch. 672.)

50075.1.

On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (a) A statement indicating the specific purposes of the special tax.
- (b) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (c) The creation of an account into which the proceeds shall be deposited.
- (d) An annual report pursuant to Section 50075.3.

(Added by Stats. 2000, Ch. 535, Sec. 2. Effective January 1, 2001.)

50075.3.

The chief fiscal officer of the levying local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.