

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

RESOLUTION NO. 03-1415  
SUPPORT FOR THE REFORM OF PROPOSITION 13 –  
COMMERCIAL PROPERTY VALUE REASSESSMENT

WHEREAS, voters in the State of California approved Proposition 13 in 1978; and

WHEREAS, Proposition 13 created limits on the property taxes paid by residential and commercial properties; and

WHEREAS, residential and commercial property values in California are reassessed upon change of ownership; and

WHEREAS, owners of commercial real estate have benefited under current reassessment rules in that if a corporation owning commercial property is sold or merged with another corporation, but the property it owns stays deeded to the corporation, ownership of the property effectively changes without triggering a reassessment of the property; and

WHEREAS, corporations often avoid reassessment of their property by limiting the portion of ownership that changes hands to ensure that no single party owns more than 50 percent; and

WHEREAS, property taxes are a stable funding source for public schools; and

WHEREAS, since the passage of Proposition 13, the State of California has assumed a greater role in the funding of public schools; and

WHEREAS, since the State of California has assumed a greater role in the funding of public schools, per-pupil support has declined from the top 10 in the nation to the bottom 10; and

WHEREAS, public schools in California face challenges educating a student population with vast differences in language, poverty, parental education level, and other social, educational and economic factors; and

WHEREAS, modifying the method of reassessing commercial property would net needed additional resources for public schools; therefore

BE IT RESOLVED, that the Chabot-Las Positas Community College District Governing Board supports efforts to modify how the value of commercial properties in California are reassessed to allow for more regular commercial property value reassessment while maintaining Proposition 13 protections for residential properties and small businesses;

BE IT FURTHER RESOLVED, that tax revenues generated by modernizing how commercial property is reassessed benefit local schools and not accrue to the State of California as General Fund savings, and

Resolution No. 03-1415  
July 15, 2014  
Page 2

BE IT FURTHER RESOLVED, that the Chabot-Las Positas Community College District supports this effort and will communicate this position to local elected officials in our service area including members of the Alameda County Board of Supervisors, the city councils, Senators, and Assemblymembers.

PASSED AND ADOPTED by a roll call vote this 15<sup>th</sup> day of July, 2014, by the Governing Board of Chabot-Las Positas Community College District of Alameda County, State of California.

AYES:

NOES:

ABSENT:

ABSTENTIONS:

I, Secretary of the Governing Board of Chabot-Las Positas Community College District of Alameda County, State of California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

\_\_\_\_\_  
Date

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Secretary of the Board of Trustees of the  
Chabot-Las Positas Community College District  
County of Alameda, State of California