

3109. School District Qualified Special Tax Surcharge (Measure R)

(a) Purpose of Surcharge

The surcharge provided by this regulation is to allow owners of controlled residential rental properties to offset the cost of the School District Qualified Special Tax of \$346 per year, per parcel, adjusted annually for inflation, as approved by the voters on February 5, 2008.

(b) Duration of Surcharge

Except as limited by Regulation 3120, a landlord may collect a monthly surcharge in accordance with this section on any controlled rental unit starting no earlier than January 1, 2009. The actual surcharge for each fiscal year beginning July 1, 2008 may be collected in monthly installments commencing the following January 1, or any month within the same calendar year, and continuing for the next twelve months thereafter. The landlord shall not collect this surcharge for any year for which the landlord has obtained a senior exemption to the qualified special tax for the parcel from the Board of Education of the District. The surcharge may be added to a controlled unit's rent, subject to the above limitations, for as long as the School District Special Tax appears on the owner's property tax bill, or until this regulation is amended or repealed.

(c) Determination of Surcharge

- (1) The monthly surcharge shall not exceed an amount equal to the amount of the School District Qualified Special Tax, divided by the total number of units on the parcel, divided into twelve monthly payments.
- (2) For purposes of this subsection, the term "units" includes, but is not limited to, all units in a controlled rental property that are used for residential rental purposes or for commercial purposes, including owner-occupied or relative-occupied units, units occupied pursuant to a Section 8 housing agreement, and/or units participating in the Incentive Housing program.
- (3) Upon notice by the County Assessor's Office of the School District Qualified Special Tax, the landlord shall calculate the surcharge provided in this regulation and give notice to the tenants of the amount of the per-unit surcharge as set forth in subsection (d) of this regulation.

(d) Notice Requirements

- (1) Before imposing any surcharge under this section, a landlord must notify each affected tenant of the amount of the School District Qualified Special Tax surcharge pursuant to this regulation. The notice must comply with all noticing requirements set forth in Civil Code Section 827.
- (2) The notice shall contain the following information: the amount of the School District Qualified Special Tax for the parcel; the number of units on the parcel; the amount of the monthly per-unit surcharge; and, the amount of the maximum lawful rent, including all fees and surcharges.
- (3) Failure to comply with the notice requirements set forth above shall render any surcharge excess rent within the meaning of section 1809 of the Charter and Chapter 8 of the Board's regulations.

[3109 Adopted 11/20/08; Effective 11/29/08]

[3109 Amended 1/25/18; Effective 3/1/18]

[3109(a)-(b) Amended 7/12/18; Effective 7/19/18]