

Comments on Lee

The Scope and Use of Local Parcel Tax in California

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Soomi's Contributions

Soomi makes important contributions to the limited knowledge we have about parcel taxes.

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- Her descriptive analysis provides a benchmark for initial understanding of this odd form of taxation that has arisen as an unintended consequence of the Jarvis-Gann initiative resulting in Proposition 13 in 1978.
- Her evaluation of the parcel tax in terms of efficiency, equity, simplicity and transparency, stability, and looming legal issues provides a good initial start on understanding the parcel tax.

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- Differing in rates in about 31% of the ballot measures; varying by classification, size, location, and in some cases by assessed values (violating Prop 13 law).
- Tax bases are defined according to parcel, lot, acreage, dwelling unit, living unit, bedrooms, rooms, service/benefit units, businesses, structures, and various combinations of these.

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- The rate of taxation should be the same for all land uses.
- Parcels that cannot be developed and have little value should be exempt from taxation.
- Revenue from parcel taxes levied by school districts on non-residential properties should reduce state aid to those district dollar for dollar.

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