

Regulation 3107

3107. School District Qualified Special Tax Surcharge

(a) The surcharge provided by this regulation is to reimburse owners of controlled residential rental properties for the cost of the School District Qualified Special Tax of \$225 per year, per parcel, as approved by the voters on June 3, 2003.

(b) Duration of Surcharge

In addition to the monthly rent, a landlord may collect a monthly surcharge in accordance with this section on any controlled rental unit for each month from January 1, 2004 through December 31, 2009. The tax approved June 3, 2003 is for each fiscal year from July 1, 2003 through June 30, 2009. The surcharge for this tax for each fiscal year beginning July 1 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 landlord shall not collect this surcharge during any month in which the landlord has not paid this tax and the payment is overdue.

(c) Amount of Surcharge

The monthly surcharge shall not exceed \$225, divided by the number of units on the property and further divided by twelve months. A schedule of monthly payments is as follows:

<u>No. of Units on Parcel</u>	<u>Per Unit</u>
1	\$18.75
2	9.38
3	6.25
4	4.69
5	3.75
6	3.13
7	2.68
8	2.34
9	2.08
10	1.88
11	1.71
12	1.56
13	1.44
14	1.34
15	1.25
16	1.17
17	1.10
18	1.04
19	.99
20	.94

(d) Notice Requirements

A landlord shall notify each tenant of the surcharge pursuant to this regulation before collecting the surcharge. The notice must comply with all noticing requirements set forth in Civil Code Section 827.

[3107 Adopted 10/23/03; Effective 10/31/03]