

Department of Finance		<b>Fund: 3268</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Senior Citizens and Disabled Citizens Property Tax Postponement Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 703, Statutes of 2014 (AB 2231) Government Code section 16180 (a)		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> To implement and administer Senior Citizens and Disabled Citizens Property Tax Postponement Law in accordance with Government Code section 16180 through 16211.5.		
<b><u>Administering Agency/Organization Code</u></b> State Controller/Org 0840		
<b><u>Major Revenue Source</u></b> Fees pursuant to Government Code section 16181 (c).		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Notwithstanding Government Code section 13340, the fund is continuously appropriated.		
<b><u>State Appropriations Limit</u></b> <b>Excluded</b> – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. There is a logical, direct relationship between the revenues collected from the payer(s) and the use or purposes of such revenues.		
<b><u>Comments/Historical Information</u></b>		