

Parcel Tax Definition

For purposes of reporting under AB 2109, a parcel tax, per Government Code section 12463.2, is defined as a non-ad valorem tax imposed as an incident of property ownership and collected on the annual property tax bill. Generally, the tax is charged on a parcel of property based on either a flat per parcel rate or a variable rate depending on the size, use and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes and special taxes for governmental purposes such as libraries, hospitals, schools, protection services, fire protection, ambulance services, parks, or museums. Please refer to the [decision tree](#) to determine parcel tax reporting for AB 2109.