Does SCF Impact_____?

**Is this property with...**
- A single-family home
- Apartment buildings of any size
- Mobile homes
- Vacation homes
- Senior centers
- Assisted living facilities

**EXCLUDED**
Schools and Communities First exempts and maintains all protections for homeowners and renters, by making clear that under no circumstances will residential property of any kind be affected.

**What about...**
- Live/Work spaces
- Home offices
- Home-based businesses

**EXCLUDED**
SCF requires that that limited commercial uses of residential property, such as home offices, home-based businesses or short-term rentals, shall be classified as residential.

**Is this property used for agriculture?**
- Yes
- No

**EXCLUDED**
SCF exempts land that is used for producing commercial agricultural commodities.

**Is it used as an open public space?**
- Yes
- No

**EXCLUDED**
SCF exempts spaces such as parks and historical sites.

**Is it undeveloped commercial-zoned?**
- Yes
- No

**REASSESSED**
Currently, California’s property tax system incentivizes owners to hold idle vacant, and under-utilized commercial and industrial property. A reformed system, that assesses all properties based on their fair market value, would create a new incentive to build housing.

**Does SCF Impact________________?**
- Yes
- No

Does it a commercial property assessed over $3M?
- No
- Yes

Does the owner have other commercial properties with a combined assessed value >$3M?
- Yes
- No

Is it “mixed use” property?
- Yes
- No

If >75% is used for residential:
- POTENTIALLY EXCLUDED
SCF specifies that the legislature can exempt commercial property that is heavily used for residential.

If <75% is used for residential:
- EXCLUDED (PARTIALLY)
SCF specifies that all residential is exempt and only the portion of a property used for commercial purposes will be reassessed.

Is it owned by a non-profit, such as university, church, or hospital?
- Yes
- No

**EXCLUDED**
Current law which provides property tax exemptions for certain non-profits will stay the same.