

Approval Requirements for State and Local Revenues

State Level	Legislative Approval	Voter Approval
Taxes	2/3	None
General obligation bonds	2/3	Majority
Other debt ^a	Majority	None
Fees	Majority	None
Local Level	Governing Body Approval	Voter Approval
City or county “general” taxes (revenues used for unrestricted purposes)	<p>If consolidated with a regularly scheduled election of members of the legislative body:</p> <ul style="list-style-type: none"> • 2/3 for transactions & use taxes • Other taxes: 2/3 for general law cities; majority for charter cities. <p>If not consolidated, unanimous declaration of “emergency” required.</p>	Majority
City or county “special” taxes (revenues used for specific purposes)	Majority (2/3 for transactions & use taxes)	2/3
All school or special district taxes	Majority	2/3
General obligation bonds	Majority	2/3 ^b
Other debt	Majority	None
Property assessments	Majority	Majority of affected property owners. Votes weighted by assessment liability
Property—related fees	Majority	2/3 of voters or majority of affected property owners ^c
Fees—all other	Majority	None
<p>^a Includes revenue and lease-revenue bonds and certificates of participation.</p> <p>^b Exception: The Constitution specifies that a majority of voters can approve bonds used for repairing or replacing unsafe public school buildings and 55 percent of voters can approve bonds for new school facilities under certain conditions.</p> <p>^c No vote required for gas, electric, water, sewer, refuse, or developer fees.</p>		

Source: Adapted from CALFACTS, Legislative Analyst’s Office

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mc July 10, 2009