

Local Measures on the March 2, 2004 California Ballot

Voters in California recently considered more than 50 local measures related to local agency taxes, fees and financing. Among the city measures, twenty-seven (27) were special taxes or bonds requiring 2/3 voter approval and ten (10) concerned general taxes requiring majority voter approval.

Utility User Tax Success Mixed

Voters in three cities faced measures concerning Utility User Taxes. In each of these cases, the measure had been placed before the voters by the City Council. In each case, the proposals involved general purpose tax requiring majority voter approval. In Arcata (Humboldt County), voters resoundingly approved the continuation of a 3% Utility User Tax. But in Coalinga, voters soundly rejected a proposed new 8% utility user tax. (Voters in Coalinga also rejected a sales tax increase and a hotel tax increase.) In Oakland, voters approved an amendment to the city's utility user tax ordinance to clarify the method of tax calculation for wireless telephone users.

							Yes	No
City of Oakland	Alameda	Measure O	Utility User's Tax Municipal Code Amendment	UUT	Amend	50.0%	61.1%	38.9%
City of Coalinga	Fresno	Measure D	Utility Use Tax -- City of Coalinga 8%	UUT	New	50.0%	23.4%	76.6%
City of Arcata	Humboldt	Measure G	Utility User Tax - Continue 3% Tax	UUT	Continue	50.0%	67.0%	33.0%

Most Transient Occupancy Tax Increases Succeeded

Three cities and one county asked their voters to approve increases of their Transient Occupancy Taxes to 10% for general purposes. Voters in the Town of Paradise and the County of El Dorado (in its unincorporated area) approved these increases. Voters in Coalinga and Calexico narrowly defeated the increases. Voters in unincorporated Marin County approved continuing their TOT at 10%. The cities of San Juan Bautista and San Diego promised to earmark their increase of 10% to 12% and 10.5% to 13% respectively. Both narrowly achieved the required 2/3 approval.

							Yes	No
Town of Paradise	Butte	Measure C	Transient Occupancy Tax increase from 6% to 10%	TOT	Increase	50.0%	62.4%	37.6%
City of Coalinga	Fresno	Measure E	Hotel Room Tax -- City of Coalinga 6% to 10%	TOT	Increase	50.0%	46.4%	53.6%
City of Calexico	Imperial	Measure H	Increase Transient Occupancy Tax from 7% to 10%	TOT	Increase	50.0%	49.2%	50.8%
County of El Dorado	El Dorado	Measure H	Hotel/Motel Tax 8% to 10% unincorporated area	TOT	Increase	50.0%	59.7%	40.3%
County of Marin	Marin	Measure A	Continuation of 10% Transient Occupancy Tax	TOT	Continue	50.0%	78.7%	21.3%
City of San Juan Bautista	San Benito	Measure H	TOT incr by 2% (to 12%) for Parking and Restrooms	TOT	Increase	66.7%	69.7%	30.3%
City of San Diego	San Diego	Proposition C	TOT Increase for Emergency Services, Roads, Parks, Tourism, etc. (2.5%)	TOT	Increase	66.7%	68.2%	31.8%

Some Local Sales Taxes (Transactions & Use) Succeeded

There were eight proposals to increase the local transactions and use tax, collected with and commonly referred to as a part of the sales tax. Three cities proposed a general purpose majority vote tax as authorized under SB566 (Scott 2003). Santa Cruz voters approved a ¼ cent transactions and use tax and Davis voters approved a ½ cent tax. But voters in the City of Coalinga turned down a ¾ cent proposal. The cities of Visalia, Ukiah and San Juan Bautista decided to earmark their tax proposals for public safety, thus making their proposals special taxes requiring 2/3 voter approval. All three received yes votes on a 3 to 2 margin (over 60%), but only Visalia narrowly achieved the 2/3 required for passage.

In Alameda County, voters approved a ½ cent transactions and use tax to support emergency medical services. The special tax passed with 71% yes votes. But in Mariposa, voters turned down a proposal to continue the ½ cent countywide transaction and use tax that currently supports medical services. Over 60% of voters in Mariposa County voted "yes" but the measure came up short of the 2/3 approval required.

Yes No

							Yes	No
City of Coalinga	Fresno	Measure C	Transactions and Use Tax -- City of Coalinga 0.75%	New	50.0%	34.8%	65.2%	
City of Santa Cruz	Santa Cruz	Measure F	Transactions and Use (Sales) Tax 0.25%	New	50.0%	68.9%		31.1%
City of Davis	Yolo	Measure P	Half-Cent Sales Tax	New	50.0%	68.5%		31.5%
City of Visalia	Tulare	Measure T	City of Visalia Tax Measure. ¼ cent sales tax for public safety	New	66.7%	66.8%		33.2%
City of Ukiah	Mendocino	Measure G	1/2 cent Sales Tax to support public safety.	New	66.7%	63.2%	36.8%	
City of San Juan Bautista	San Benito	Measure I	0.75% Transactions and Use (Sales) Tax Increase for Police & F	New	66.7%	62.7%	37.3%	
County of Alameda	Alameda	Measure A	Medical Sales Tax (0.5%)	New	66.7%	70.9%		29.1%
Mariposa Co Healthcare Authority	Mariposa	Measure C	Extension of 0.5% transactions and use (sales) tax.	Continue	66.7%	62.1%	37.9%	

City Parcel Taxes: Most Failed ... Except Those Continuing

There were parcel tax proposals in twenty-one (22) cities and fifteen (15) special districts, each requiring 2/3 voter approval. Voters in Oakland and Union city approved the extension of existing taxes, but most other proposals fared poorly.

Parcel Tax Extensions

City of Union City	Alameda	Measure K	Public Safety Services Tax Continuation	Continue	66.7%	68.6%		31.4%
City of Oakland	Alameda	Measure Q	Library Parcel Tax Extension	Continue	66.7%	77.2%		22.8%

Library parcel tax proposals in Santa Clara County and eleven cities in Los Angeles County failed. Only the Blanchard/Santa Paula Public Library District in Ventura County succeeded (narrowly) with a Library parcel tax.

Library Parcel Taxes

City of Avalon	Los Angeles	Measure F	Library services and facilities funding \$25.26/Parcel	New	66.7%	59.6%	40.4%	
City of Bell	Los Angeles	Measure F	Library services and facilities funding \$25.26/Parcel	New	66.7%	55.4%	44.6%	
City of Bradbury	Los Angeles	Measure G	Library services and facilities funding \$25.26/Parcel	New	66.7%	37.7%	62.3%	
City of Carson	Los Angeles	Measure J	Library services and facilities funding \$25.26/Parcel	New	66.7%	51.8%	48.2%	
City of Pico Rivera	Los Angeles	Measure L	Adoption of special tax to fund library services and faci	New	66.7%	31.6%	68.4%	
City of Gardena	Los Angeles	Measure M	Library services and facilities funding \$25.26/Parcel	New	66.7%	52.6%	47.4%	
City of Huntington Park	Los Angeles	Measure N	Library services and facilities funding \$25.26/Parcel	New	66.7%	62.7%	37.3%	
City of La Puente	Los Angeles	Measure O	Library services and facilities funding \$25.26/Parcel	New	66.7%	47.0%	53.0%	
City of Montebello	Los Angeles	Measure Q	Library services and facilities funding \$25.26/Parcel	New	66.7%	50.5%	49.5%	
City of San Fernando	Los Angeles	Measure T	Library services and facilities funding \$25.26/Parcel	New	66.7%	52.1%	47.9%	
City of South Gate	Los Angeles	Measure U	Library services and facilities funding \$25.26/Parcel	New	66.7%	48.7%	51.3%	
Santa Clara County Libra	Santa Clara	Measure B	Special Library Tax	New	66.7%	60.7%	39.4%	
Blanchard/Santa Paula Pu	Ventura	Measure B	Library Special Tax	New	66.7%	68.2%		31.8%

Parcel tax proposals for fire, police or emergency medical services fared slightly better: six of sixteen achieved the required 2/3 voter approval. Among four city proposals, only the city of Del Rey Oaks approved its measure. A similar one failed in that city in November 2003.

Police, Fire and Emergency Medical Parcel Taxes

City of Banning	Riverside	Measure H	Police Protection Tax	New	66.7%	46.0%	54.0%
City of Salinas	Monterey	Measure P	Special Tax To Fund Emergency Medical	New	66.7%	54.4%	45.6%
City of Del Rey Oaks	Monterey	Measure B	Public Safety Parcel Tax	New	66.7%	71.1%	28.9%
City of Monterey Park	Los Angeles	Measure V	Parcel tax for public safety protection purp	New	66.7%	58.0%	42.0%
Blackhawk CSA	Contra Costa	Measure O	Parcel Tax, Blackhawk Police Services -- C	New	66.7%	50.6%	49.4%
San Mateo County Service Area #1	San Mateo	Measure A	Special Tax for Fire Protection and Preven	New	66.7%	70.8%	29.2%
Rosemond Community Services District	Kern	Measure H	Parcel and Mobile Home Tax \$45/yr	New	66.7%	35.0%	65.0%
Rosemond Community Services District	Kern	Measure I	Parcel Tax \$24/yr	New	66.7%	32.8%	67.2%
Fieldbrook Community Services District	Humboldt	Measure I	Special Tax -- Fieldbrook Community Ser	New	66.7%	86.3%	13.7%
Mount Shasta Fire Protection District	Siskiyou	Measure K	Mount Shasta Fire Protection District Parc	Increase	66.7%	52.8%	47.2%
Boulevard Fire Prevention District	San Diego	Proposition M	Structural Fire Protection and Emergency	New	66.7%	44.3%	55.7%
Campo Fire Prevention District	San Diego	Proposition M	Structural Fire Protection and Emergency	New	66.7%	27.3%	72.7%
San Diego County Rural Fire Protection District	San Diego	Proposition P	Rural West Service Zone \$10/unit/yr	New	66.7%	70.7%	29.3%
Bolinas Fire Protection District Community Facili	Marin	Measure F	Special Tax -- Bolinas Fire Protection Dist	New	66.7%	77.8%	22.2%
El Dorado County Fire Protection District	El Dorado	Measure S	Shingle Springs Fire Special Tax -- El Dor	New	66.7%	64.9%	35.1%
Mokelumne Hill Fire Protection District	Calaveras	Measure N	Mokelumne Hill Fire Protection District S	New	66.7%	68.7%	31.3%

Five parcel taxes for other municipal services all received over 60% approval but just one, in the tiny Strawberry Recreation District of Marin County, passed.

Parcel Taxes for Other Municipal Services

City of California City	Kern	Measure G	Parcel Tax -- City of California City	New	66.7%	63.5%	36.5%
City of Piedmont	Alameda	Measure S	Municipal Services Tax City Code Amendment	New	66.7%	62.1%	37.9%
City of Piedmont	Alameda	Measure T	Service Level Tax City Code Amendment	New	66.7%	60.3%	39.7%
City of Oakland	Alameda	Measure R	Special Parcel Tax - At Risk Youth	New	66.7%	66.1%	33.9%
Strawberry Recreation District	Marin	Measure G	Widening and Dredging of Richardson Bay Channel	New	66.7%	90.0%	10.0%

Other Local Fiscal Measures

							Yes	No
Tehachapi Valley Health Care District	Kern	Measure J	Healthcare Construction and Modernization Bond	Bond G.O. AV	New	66.7%	79.9%	20.1%
County of Marin	Marin	Measure B	Continuation of Business License Tax	BusnLicTax	Continue	50.0%	75.2%	24.8%
City of La Mesa	San Diego	Proposition D	Fire, Police, Emergency Services	Bond G.O. AV	New	66.7%	80.5%	19.5%
Rainbow Municipal Water District	San Diego	Proposition O	Water System Improvement	Revenue Bond	New	50.0%	36.0%	64.0%
Alameda, Contra Costa, Marin, San Francisco, San M		Measure 2	Regional Traffic Relief Plan	Bridge Toll	Increase	50.0%	57.7%	42.3%

mc