

Votes on Local Taxes November 2002

This November, voters in California considered more than 170 local measures related to local agency taxes, fees and financing. Ninety-five (95) of these measures concerned city taxes, fees or financing. Sixteen (16) concerned counties and fifty-eight (58) concerned special districts. Among the city measures, twenty-seven (27) were special taxes or bonds requiring 2/3 voter approval and sixty-eight (68) concerned general taxes, advisory votes or use-restrictions requiring majority voter approval.

General Tax Re-affirmations (La Habra window period taxes) Succeeded

Thirteen cities and three counties submitted measures to validate general tax increases previously enacted by city council action. These were tax increases approved without voter approval in the early 1990s during the period when Proposition 62 had been declared unconstitutional. Taxpayers in these communities have been paying these taxes for many years, and these proposals did not increase the rates, but merely asked for voter ratification. All were successful.

<u>City</u>	<u>Measure</u>		<u>Yes</u>	<u>No</u>	
City of Fowler	Measure I	Utility User Tax	UUT	52.2%	47.8%
City of Eureka	Measure X	Utility User Tax	UUT	51.2%	48.8%
City of Pico Rivera	Measure P	Affirmation/ratification of existing Utility User Tax	UUT	64.0%	36.0%
City of Los Alamitos	Measure Q	Utility User's Tax	UUT	67.7%	32.3%
City of San Bernardino	Measure E	Transient Lodging Tax	TOT	63.1%	36.9%
City of East Palo Alto	Measure H	Utility Users Tax for General Governmental Purposes	UUT	50.2%	49.8%
City of Pacifica	Measure D	Validation of Utility User Tax	UUT	65.6%	34.4%
City of Morgan Hill	Measure C	Occupancy Tax	TOT	73.0%	27.0%
City of Scotts Valley	Measure R	Ratification of Utility Users Tax	UUT	74.4%	25.6%
City of Fairfield	Measure H	Continuance of Existing Utility Users Tax	UUT	57.4%	42.6%
City of Healdsburg	Measure P	Transient Occupancy Tax	TOT	89.3%	10.7%
City of Rohnert Park	Measure U	Business License Tax	BLT	66.0%	34.0%
City of Santa Paula	Measure E	Validation of the Action of the City Council in 1994 to Increase the Transient Occupancy Tax from 7% to 10%	TOT	55.1%	44.9%
County of Alameda	Measure B	Business License Tax	BLT	64.8%	35.2%
County of Humboldt	Measure B	Transient Occupancy Tax	TOT	61.2%	38.8%
Sacramento County	Measure H	Transient Occupancy Tax	TOT	61.3%	38.7%
Sacramento County	Measure G	Utility User Tax	UUT	52.3%	47.7%

**Referendums – Citizen Petitioned Repeal/reduction Proposals Failed;
City Taxes Survive – Except One.**

Local taxpayer activists forced - by referendum - thirteen (13) city tax repeal/cut measures in eleven (11) cities. These measures required majority voter approval. The city taxes survived in all cases - except in Greenfield, where voters approved a proposal to cut the city UUT from 6% to 3%.

City		Measure		Yes	No	
City of Greenfield	Monterey County	Measure G	Reduction of utility users tax	67.3%	32.7%	☹
City of King City	Monterey County	Measure L	Repeal of utility users' tax	28.1%	71.9%	☺
City of Pacific Grove	Monterey County	Measure P	Reduce utility users' tax	36.0%	64.0%	☺
City of Salinas	Monterey County	Measure O	Reduce/repeal existing utility users tax	32.0%	68.0%	☺
City of Seaside	Monterey County	Measure S	Tax rate limitation	43.7%	56.3%	☺
City of Irvine	Orange County	Measure GG	Business Utility Tax	30.9%	69.1%	☺
City of Moreno Valley	Riverside County	Measure F	Repeal utility users' tax	46.3%	53.7%	☺
City of Palm Springs	Riverside County	Measure U	Repeal utility users' tax	41.2%	58.8%	☺
City of Palm Springs	Riverside County	Measure V	Amend Hotel Tax	29.6%	70.4%	☺
City of Palm Springs	Riverside County	Measure X	Parking (limitations and fees)	40.0%	60.1%	☺
City of Sacramento	Sacramento County	Measure T	Utility Tax Reduction	46.1%	53.9%	☺
City of Stockton	San Joaquin County	Measure Z	Utility Tax Cut	37.2%	62.8%	☺
City of Santa Cruz	Santa Cruz County	Measure P	Repeal of Utility Users Tax	25.2%	74.8%	☺

**Countywide Special Sales & Use Tax Votes
– Most Extensions Succeeded, Increases Failed**

Three counties proposed extensions of existing special countywide sales and use tax rates: Nevada County for library services, Riverside and Madera Counties for transportation improvements. As special taxes, these measures required 2/3 voter approval. Nevada and Riverside passed, Madera failed. Four other counties proposed new countywide sales and use taxes for transportation improvements. Three of the four received over 50% yes vote but all four failed with less than the 2/3 vote needed.

County	Measure	Title	Proposal	YES%	NO%	
Nevada County	Measure C	Sales and Use Tax for Library Services	Extend	76.5%	23.5%	☺
Riverside County	Measure A	Transportation Tax	Extend	69.1%	30.9%	☺
Madera County	Measure D	Transportation Tax	Extend	50.7%	49.3%	☹
Fresno County	Measure C	Transactions & Use Tax - Countywide Transportation	New	53.7%	46.3%	☹
Imperial County	Measure D	Transactions & Use Tax - Countywide Transportation	New	37.1%	62.9%	☹
Merced County	Measure M	County Transportation Plan and 1/2 cent Sales Tax	New	61.3%	38.7%	☹
Solano County	Measure E	County Transp Improv Exp Plan, 1/2 Cent Sales Tax	New	59.8%	40.2%	☹

City Sales & Use Tax Increases Succeeded

Two cities proposed increases in the local sales and use tax rate for general services. These cities received special legislative authorization to pursue a higher local sales tax rate. As general taxes, the proposals required majority voter approval and both Sebastopol (1/8 of a cent) and West Sacramento (1/2 cent) were successful. West Sacramento also placed on the ballot a companion advisory measure allowing voters to indicate their approval of specific uses of the new revenue.

<u>City</u>	<u>Measure</u>	<u>Title</u>	<u>Proposal</u>	<u>Yes</u>	<u>No</u>
City of Sebastopol	Measure V	Transaction and Use Tax	Increase by 0.125 cents	65.2%	34.8%
City of West Sacramento	Measure J	Advisory Use of Measure K	Advisory Restrict Use to various	81.9%	18.1%
City of West Sacramento	Measure K	Half Cent Sales Tax	Increase 0.5 cents	64.3%	35.7%

Utility User Taxes: Proposals for New or Increased UUTs Fail – Except One.

Seven cities proposed new or increased Utility User Taxes. These are general taxes, requiring majority voter approval. Two cities (Oakland, Whittier) accompanied the proposals with advisory measures identifying priorities for the use of the increased revenue. The advisory measures passed. The tax increases failed – with the lone exception of the city of Richmond which increased it's UUT from 8% to 10%.

<u>City</u>	<u>Measure</u>	<u>Title</u>	<u>Proposal</u>	<u>Yes</u>	<u>No</u>
City of Oakland	Measure HH	Temporary Utility Tax Surcharge	Temporary increase from 7.5% to 8%	32.8%	67.2%
City of Oakland	Measure FF	Violence Prevention Programs Advisory	Advisory Restrict use to violence preve	52.7%	47.3%
City of Placentia	Measure Z	Restore Utility Tax to 5%	Restore 5% UUT	37.5%	62.5%
City of Richmond	Measure J	Utility User Tax	Increase from 8% to 10%	54.7%	45.3%
City of Tulare	Measure C	Utility User Tax increase maximum rate	Increase maximum rate (cap)	40.0%	60.0%
City of Whittier	Measure W	Increase utility user tax	Increase from 5% to 7.5%	32.7%	67.3%
City of Whittier	Measure V	Priorities for Use of UUT	Advisory Restrict Use to various	56.6%	43.4%
City of Cathedral City	Measure O	Utility User Tax	New 4% UUT	33.3%	66.7%
City of Rohnert Park	Measure S	Telephone and Video Tax	New UUT 4% residential, 6% busn	21.0%	79.0%

Transient Occupancy Tax Increases: Most succeed

Sixteen (16) cities proposed increases to their Transient Occupancy Taxes (TOT). Eleven (12) of the sixteen succeeded in attaining majority voter approval, the amount needed for these general taxes. South Lake Tahoe combined its measure with an increase in its Business License Tax and succeeded. Four TOT increase proposals failed (Lodi, Oakland, Seal Beach, Yucca Valley). El Dorado County failed with its proposal to increase its TOT. Alameda County and Yuba County succeeded with proposals for new TOTs. These county TOTs apply to unincorporated areas.

Agency Name	Measure	Proposal	YES%	NO%	
City of Oakland	Measure II	Increase from 10% to 13%	43%	57%	☹
City of Jackson	Measure E	Increase from 8% to 10%	51%	49%	☺
City of Lafayette	Measure F	Increase from 8% to 9.5%	61%	39%	☺
City of Gardena	Measure L	Increase from 7% to 11%	53%	47%	☺
City of Garden Grove	Measure N	Increase from 10% to 13%	55%	45%	☺
City of Seal Beach	Measure EE	Increase from 9% to 12%	49%	51%	☹
City of Barstow	Measure Y	Increase from 10% to 12.5%	62%	38%	☺
City of Yucca Valley	Measure F	Increase from 7% to 9%	34%	66%	☹
City of Del Mar	Proposition G	Increase from 10% to 10.5%	82%	18%	☺
City of Poway	Proposition N	Increase from 6% to 10%	54%	46%	☺
City of Lodi	Measure U	Increase from 9% to 10%	40%	60%	☹
City of Ripon	Measure V	Increase from 4% to 10%	69%	31%	☺
City of Atascadero	Measure K-02	Increase from 9% to 10%	67%	33%	☺
City of Rohnert Park	Measure T	Increase from 11% to 12%	59%	41%	☺
City of South Lake Tahoe	Measure Z	Incr from 10% to 12% and Busn Lic Tax	56%	44%	☺
County of El Dorado	Measure V	Increase TOT from 8% to 10%	45%	55%	☹
County of Yuba	Measure X	Transient Occupancy Tax 10%	52%	48%	☺
County of Alameda	Measure A	Transient Occupancy Tax 10%	54%	46%	☺

TOT Increases Earmarked for Tourism Failed – Except One

In Santa Cruz County, an increase in the TOT to be earmarked for tourism services was on the ballot in three cities and the county. The measures failed to achieve the 2/3 vote needed. San Jose also narrowly failed to gain 2/3 voter approval for a TOT increase earmarked for convention center expansion and services. Only the tiny city of Fortuna in Humboldt County succeeded with such a proposal: a 2% increase in the city TOT, with 1% earmarked for tourism promotion.

City	Measure	Title	Proposal	Yes	No	
City of Fortuna	Measure W	Transient Occupancy Tax	Increase from 8% to 10%, earmark 1% of tax for tourism promo	67.4%	32.6%	☺
City of San Jose	Measure F	Convention Center Expansion & Services	Increase TOT from 4% to 14%	64.8%	35.2%	☹
City of Capitola	Measure W	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	51.2%	48.8%	☹
City of Santa Cruz	Measure Q	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	55.5%	44.5%	☹
City of Watsonville	Measure T	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	66.0%	34.0%	☹
County of Santa Cruz	Measure O	Transient Occupancy Tax for Tourism	Increase TOT by 1% for tourism	60.4%	39.6%	☹

General Obligation Bonds with Property Tax Increases

A city or county may propose an increase in property taxes – either AV based or parcel based – to finance general obligation bonds. Such a proposal requires 2/3 voter approval. There were twelve (12) GO bond proposals on the November 2002 ballot including one from a special district (SF Bay Area Rapid Transit), four county proposals and seven city proposals. The BART proposal for seismic safety upgrades failed as did all the county proposals for seismic safety and affordable housing. Six of the seven city proposals succeeded. Only Palo Alto’s proposal for Library and Community Center facilities failed. The six successful were for a wide variety of needs from fire safety to parks, libraries and an animal shelter.

<u>City</u>	<u>Measure</u>		<u>Yes</u>	<u>No</u>	
Bay Area Rapid Transit	Measure BB	Seismic Safety Bond Issue	64.2%	35.8%	☹ \$3 to \$14/\$100kAV
City of Albany	Measure F	City Services Improvements Bond Issue	69.5%	30.5%	☺ \$81.55/\$100kAV
City of Arroyo Grande	Measure O-02	Fire Station Upgrade - Bond Issue	72.3%	27.7%	☺ \$11.66 per \$100kAV
City of Berkeley	Measure I	New Animal Shelter Bond Issue	68.5%	31.5%	☺ \$6.60/\$100kAV
City of Fremont	Measure R	Fire Safety Bond Issue	74.0%	26.0%	☺ \$7.16/\$100kAV
City of Marina	Measure R	Library bond measure	80.7%	19.3%	☺ \$30 per \$100kAV
City of Oakland	Measure DD	Clean Water, Safe Parks Bond Issue	80.2%	19.8%	☺ \$19.30/\$100k
City of Palo Alto	Measure D	Library and Community Center Facilities	61.4%	38.6%	☹ \$28.02 per \$100kAV
County of Alameda	Measure J	Seismic Retrofit of Old City Hall Bond Issue	39.6%	60.4%	☹ \$24.80/\$100kAV
County of Los Angeles	Measure A	Earthquake and Fire Safety - Bond Issue	60.4%	39.6%	☹ n/a
San Francisco	Measure B	Affordable Housing Bonds	56.6%	43.4%	☹ \$22.90 per \$100kAV
San Francisco	Measure C	Veterans Building Seismic Safety Bonds	55.6%	44.4%	☹ \$11.20 per \$100kAV

Special Taxes for Parks and other services: Four of Five Fail

Five local agencies proposed new parcel taxes for parks improvements and services. Measures in the Jenny Lind Memorial District in Calaveras County, the City of Adelanto, the Pajaro/Sunny Mesa Community Services District (Monterey County), and the Valley Center Parks District (San Diego County) failed. Mesa Park District in Marin County succeeded with a 71.3% approval. Special taxes for mosquito abatement in San Joaquin County, a Veterans Memorial Building in Humboldt County, and water system improvements in The Spalding Community Services District in Lassen County failed. Special taxes for flood control in a special district of Marin County and for transportation services in Alameda/Contra Costa passed.

<u>Agency Name</u>	<u>Measure</u>		<u>YES%</u>	<u>NO%</u>	<u>Comment</u>
Jenny Lind Veterans Memorial District	Measure C	Park & Rec Parcel Tax \$15	25.1%	74.9%	☹ \$15 per parcel
Valley Center Parks and Rec District	Proposition GG	Tax for Parks and Recreation	60.9%	39.1%	☹ \$14 per parcel
City of Adelanto	Measure V	Park and Recreation Assessment	52.8%	47.2%	☹
Mesa Park District	Measure S	Park Special Tax	71.3%	28.7%	☺ \$36/yr for four years
Pajaro/Sunny Mesa Community Services District	Measure C	Tax for parks, recreation facilities and street	37.7%	62.3%	☹ \$58.26 per parcel
Alameda-Contra Costa Transit District	Measure AA	Property Tax for Transportation	68.2%	31.8%	☺ \$24/parcel for five yrs
Flood Control Subzone 4A	Measure F	Flood Control Special Tax	84.6%	15.4%	☺ \$220 per parcel
Jenny Lind Veterans Memorial District	Measure B	Public Facilities Parcel Tax \$50	22.8%	77.2%	☹ \$50 per parcel
San Joaquin County Mosquito and Vector Control District	Measure R	Mosquito Abatement	52.9%	47.1%	☹ \$3.89 per parcel
Spalding Community Services District	Measure F	Water Supply/Quality Parcel Tax	44.7%	55.3%	☹

Special Taxes for Fire & Paramedic Services – 2/3 Vote Difficult for Many.

There were forty-nine (49) different local measures to increase or extend special taxes for fire or emergency medical services. Most (Forty-three) were proposed by fire protection districts. Two simply extended existing rates and passed easily. In Hesperia, the proposal to extend and increase the fire tax failed, leaving the tax to expire. Among the proposals for increased or new fire taxes, 17 passed and 23 failed. Increases of existing taxes fared somewhat better (12 yes, 9 no) than proposals for new taxes (5 yes, 14 no).

Special District	County	Measure	Proposal	YES%	NO%		
Lockwood Fire Protection District	Amador County	Measure D	Fire Protection Special Tax	71.4%	28.7%	✓	
El Medio Fire Protection District	Butte County	Measure I	Fire Protection Special Tax	65.1%	34.9%	✗	
Copperopolis Fire Protection District	Calaveras County	Measure D	Fire Parcel Tax \$75	new	69.2%	30.8%	✗
Jenny Lind Fire District	Calaveras County	Measure A	Fire Parcel Tax \$75	new	42.5%	57.5%	✗
Moraga-Orinda Fire Protection District	Contra Costa County	Measure N	Fire Protection Special Tax	Increase	60.4%	39.6%	✗
Diamond Springs/El Dorado Fire Protection District	El Dorado County	Measure F	Fire Protection Special Tax	New	47.1%	52.9%	✗
Garden Valley Fire Protection District	El Dorado County	Measure E	Fire Protection Special Tax	Increase	60.8%	39.2%	✗
South Lake County Fire Protection District	Lake County	Measure U	Fire Protection Special Tax	New	80.3%	19.7%	✓
Spalding Community Services District	Lassen County	Measure C	Paramedic Parcel Tax	repeal/repla	50.9%	49.1%	✗
Stones-Bengard Community Services District	Lassen County	Measure E	Fire Parcel Tax	repeal/repla	88.7%	11.3%	✗
Westwood Community Services District	Lassen County	Measure B	Fire Parcel Tax	new	66.1%	33.9%	✗
Kentfield Fire District	Marin County	Measure N	Paramedic Special Tax	Extend	80.8%	19.2%	✓
Lucas Valley County Service Area 13	Marin County	Measure L	Paramedic Special Tax	Increase	85.0%	15.0%	✓
Marinwood Community Services District	Marin County	Measure J	Paramedic Special Tax	Increase	77.2%	22.8%	✓
Santa Venetia-Bayside Acres Fire Protection District	Marin County	Measure M	Paramedic Special Tax	Increase	75.0%	25.0%	✓
Sleepy Hollow Fire District	Marin County	Measure Q	Paramedic Special Tax	Extend	91.9%	8.1%	✓
Fort Bragg Rural Fire Protection District	Mendocino County	Measure S	Increase Fire Special Tax	Increase	71.9%	28.1%	✓
Hopland Fire Protection District	Mendocino County	Measure X	Increase Fire Special Tax	Increase	81.8%	18.2%	✓
Little Lake Fire Protection District	Mendocino County	Measure V	Increase Fire Special Tax	Increase	70.4%	29.6%	✓
Mendocino Fire Protection District	Mendocino County	Measure T	Establish Fire Special Tax	New	76.7%	23.3%	✓
Ukiah Valley Fire Protection District	Mendocino County	Measure Y	Additional Fire Special Tax	Increase	57.5%	42.5%	✗
Forty-Niner Fire Protection District	Nevada County	Measure F	Fire Protection Special Tax	Increase	74.0%	26.0%	✓
Higgins Area Fire District	Nevada County	Measure H	Fire Protection Special Tax	Increase	54.7%	45.3%	✗
Nevada County Consolidated Fire District	Nevada County	Measure G	Fire Protection Special Tax	Increase	62.4%	37.6%	✗
Ophir Hill Fire District	Nevada County	Measure J	Fire Protection Special Tax	Increase	62.0%	38.0%	✗
Rough and Ready Fire District	Nevada County	Measure I	Fire Protection Special Tax	Increase	56.7%	43.3%	✗
Newcastle Fire District	Placer County	Measure P	Fire Protection Special Tax	Increase	65.7%	34.3%	✗
Penryn Fire District	Placer County	Measure M	Fire Protection Special Tax	Increase	49.0%	51.0%	✗
Galt Fire Protection District	Sacramento County	Measure V	Tax for Fire Protection	New	45.7%	54.3%	✗
Hesperia Fire Protection District	San Bernardino County	Measure B	Fire Special Tax	Extend/Incr	61.8%	38.2%	✗
Morongo Valley Community Services District	San Bernardino County	Measure H	Fire Special Tax	New	50.7%	49.3%	✗
Boulevard Fire District	San Diego County	Proposition	Tax for Fire and Medical Ser	New	60.1%	39.9%	✗
Campo Fire District	San Diego County	Proposition	Tax for Fire and Medical Ser	New	62.5%	37.5%	✗
East County Fire District	San Diego County	Proposition	Tax for Fire and Medical Ser	New	71.5%	28.5%	✓
San Diego Rural Fire District - Deerhorn Zone	San Diego County	Proposition	Tax for Fire and Medical Ser	New	67.0%	33.0%	✓
San Diego Rural Fire District - Lake Morena Zone	San Diego County	Proposition	Tax for Fire and Medical Ser	New	62.0%	38.0%	✗
Cordelia Fire Protection District	Solano County	Measure I	Special Tax for Fire Services	New	65.8%	34.2%	✗
Bennet Valley Fire District	Sonoma County	Measure Y	Special Tax for Fire Services	Increase	74.9%	25.1%	✓
Rancho Adobe Fire District	Sonoma County	Measure Z	Special Tax for Fire Services	Increase	38.8%	61.2%	✗
South Sutter Recreation and Park District	Sutter County	Measure B	Special Tax for Park Service	New	61.9%	38.1%	✗
Dobbins/Oregon House Fire Protection District	Yuba County	Measure W	Fire Protection Special Tax	Increase	73.9%	26.1%	✓

<u>City/County</u>	<u>Measure</u>		Yes	No		
City of Albany	Measure G	Emergency Medical Services Funding	New	66.8%	33.2%	☺
City of San Marino	Measure O	Public Safety Special Tax	Extend	79.9%	20.1%	☺
City of San Rafael	Measure P	Paramedic Special Tax	Increase	75.8%	24.2%	☺
City of San Anselmo	Measure H	Paramedic Special Tax	Extend	73.4%	26.6%	☺
City of Ross	Measure G	Paramedic Special Tax	Extend	77.3%	22.7%	☺
City of Larkspur	Measure E	Paramedic Special Tax	Extend	86.1%	13.9%	☺
City of Fairfax	Measure D	Paramedic Special Tax	Extend	72.6%	27.4%	☺
City of Corte Madera	Measure C	Paramedic Special Tax	Extend/Increase	76.6%	23.4%	☺
City of Nevada City	Measure K	Fire Protection Special Tax	Increase	71.3%	28.7%	☺
City of Buena Park	Measure I	911 Police, Fire, and Paramedic Tax	New	65.7%	34.3%	☺
City of La Quinta	Measure M	Fire and Paramedic Tax	New	65.9%	34.1%	☹
City of Solana Beach	Proposition P	Fee Increase for Fire and Medical Services	Increase	62.0%	38.0%	☹
County of Humboldt	Measure C	Special Tax for Veterans Memorial Building	New	44.1%	55.9%	☹
County of Los Angeles	Measure B	Preservation of Trauma Centers and Emergency Medical Services; Bioterrorism	New	73.2%	26.8%	☺

Incorporation Votes

Four communities held votes to become new cities. The City of Rancho Cordova will become California's 478th city on May 1, 2003. The community of Castro Valley in Alameda County turned down an incorporation proposal. Hollywood and San Fernando Valley voters turned down proposals to secede from the City of Los Angeles.

Charter City Votes

Two cities adopted charters for the first time: Desert Hot Springs and Indian Wells.

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