

# Local Revenue Measures June 2006

On June 6, 2006, voters in California considered nearly 100 local measures<sup>1</sup> related to local agency taxes, fees and financing. Fifteen (15) of these measures concerned city taxes, fees or financing. Ten (10) concerned counties or countywide programs and six (6) concerned special districts. There were sixty-six (66) school measures including school bonds and parcel taxes. Among the fifteen city measures, eight (8) were special taxes requiring 2/3 voter approval and seven (7) concerned general taxes requiring majority voter approval. Three of the ten county measures were majority vote general tax proposals.

Supermajority vote requirements again proved formidable. While seven out of ten (7/10) city/county tax majority vote general tax measures passed, just nine of twenty-four (9/24) 2/3 vote non-school<sup>1</sup> measures passed. Among school measures only one of eight (1/8) measures requiring a 2/3 vote passed, but thirty-six of the fifty-eight (36/58) 55% vote school bonds passed.

## Transient Occupancy (Hotel/Motel) Taxes

Four cities three counties presented proposals to increase hotel/motel taxes (Transient Occupancy Taxes) to their voters. Two of these measures merely extend the TOT to campgrounds, but do not increase the tax. Both passed. Voter's in Solana Beach approved the city's 3% increase earmarked for coastal visitor and beach maintenance programs. But Inyo County's proposed 3% increase, restricted to law enforcement, failed to garner the necessary 2/3 approval. Two of the three TOT increases for general purposes received the needed majority vote approval.

### Transient Occupancy Tax Tax Measures

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>Amount</u>	<u>%Need</u>	<u>YES%</u>	<u>NO%</u>	
City of Yreka	Siskiyou	Measure D Apply City TOT to Campgrounds?	extend	50.0%	53.5%	46.5%	♬
County of Sierra	Sierra	Measure H Apply County TOT to Federal Campgrounds?	extend	50.0%	56.0%	44.0%	♬
City of Calexico	Imperial	Measure R Hotel Tax Increase from 7% to 10%	incr from 7% to 10%	50.0%	52.5%	47.5%	♬
City of Mammoth Lakes	Mono	Measure T Hotel/Motel Tax Increase - Town of Mammoth Lakes	incr from 10% to 13%	50.0%	59.0%	41.0%	♬
County of Glenn	Glenn	Measure E Hotel/Motel Tax Increase - Glenn County	incr from 5% to 10%	50.0%	41.7%	58.3%	♀
City of Solana Beach	San Diego	Measure E Beach Area Benefit Transient Occupancy Tax -- City of S	incr from 10% to 13%	66.7%	67.9%	32.1%	♬
County of Inyo	Inyo	Measure A Transient Occupancy Law Enforcement Support Tax	incr 3%	66.7%	51.6%	48.4%	♀

## Other General Taxes

One city, the City of San Leandro succeeded with its proposal to revise and increase Business License Tax rates.

### Business License Tax

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>%Needed</u>	<u>YES%</u>	<u>NO%</u>	
City of San Leandro	Alameda	Measure I Business License Tax Increase --	50.0%	66.9%	33.1%	♬

## Transaction and Use Taxes: General Tax Measures

Voters in three cities and one county considered proposals to increase transactions and use tax add-ons to the local sales tax for general purposes. In Santa Clara County, the proposal to continue the county's expiring 1/2 cent tax failed. Among the three city measures, National City passed a full one cent increase and Woodland extended its expiring 1/2 cent tax, while voting on three separate advisory measures as to the use of the revenue. But the 1/2

<sup>1</sup> Includes city, county, special district and local school measures.

cent tax increase proposal in Mammoth Lakes was turned down. National City joins the small city of Trinidad (Humboldt County) as the only cities to pass a 1% add-on sales tax (transactions and use tax).

**Transactions and Use Tax: General Tax Measures (Majority voter approval required)**

Agency Name	County	Measure No	Title	YES%	NO%	
County of Santa Clara	Santa Clara	Measure A	1/2 Cent Sales Tax -- County of Santa Clara	42.4%	57.6%	♀
City of Mammoth Lakes	Mono	Measure S	1/2 Cent Sales Tax - Town of Mammoth Lakes	44.0%	56.0%	♀
City of National City	San Diego	Measure D	One Cent sales tax increase to fund city services, fac	58.1%	41.9%	♂
City of Woodland	Yolo	Measure E	1/2 Cent Sales Tax - City of Woodland	63.2%	36.8%	♂
City of Woodland	Yolo	Measure B	Sales Tax Use Advisory Vote - City of Woodland	66.7%	33.3%	♂
City of Woodland	Yolo	Measure C	Sales Tax Use Advisory Vote - City of Woodland	69.3%	30.7%	♂
City of Woodland	Yolo	Measure D	Sales Tax Use Advisory Vote - City of Woodland	53.5%	46.5%	♂

**Transaction and Use Taxes: Special Tax Measures**

Voters in two cities and six counties considered transactions and use tax (sales tax) measures earmarked for particular purposes. All failed to achieve the required 2/3 approval including four countywide transportation measures. All were for new tax increases, not extensions of existing taxes. Del Norte County’s ¼ cent for libraries came the closest to passing with less than 60 votes short. Although five of the eight measures exceeded 55% voter approval, two of the eight measures garnered less than a simple majority, including Solano County’s third attempt at a transportation sales tax.

**Special Transactions & Use Tax Measures (2/3 voter approval required)**

				YES%	NO%	
County of Del Norte	Del Norte	Measure A	1/4 Cent Sales Tax - Del Norte County Libraries	65.7%	34.3%	♀
City of Big Bear Lake	San Bernardino	Measure G	1/2 Cent Sales Tax - Residential Road Maintenance	59.4%	40.6%	♀
City of Clearlake	Lake	Measure L	1/2 Cent Sales Tax for Roads	57.1%	42.9%	♀
County of Tuolumne	Tuolumne	Measure P	1/2 Cent Sales Tax for Public Safety	45.4%	54.6%	♀
County of Merced	Merced	Measure A	1/2 Cent Sales tax for Transportation	63.2%	36.8%	♀
County of Monterey	Monterey	Measure A	1/2 Cent Sales tax for Transportation	56.6%	43.4%	♀
County of Napa	Napa	Measure H	1/2 Cent Sales Tax for Transportation	52.4%	47.6%	♀
County of Solano	Solano	Measure H	1/2 Cent Sales Tax for Transportation	45.5%	54.5%	♀

**City Parcel Taxes and Other Special Taxes**

There were four parcel taxes in three cities on the ballot. In addition, the City of Alturas proposed a “supplemental charge” (i.e. tax) per water meter to fund mosquito abatement programs. A measure to extend the existing parcel tax for parks passed in Davis, and Albany voters passed new taxes for libraries and for public works projects. But despite more than 60% yes, the City of El Monte parcel tax and the City of Alturas water meter charge failed to achieve the necessary 2/3 approval.

**City Parcel Taxes and other Special Taxes**

Agency Name	County	Title	Tax/Fee	Amount	YES%	NO%		
City of El Monte	Los Angeles	Measure P	Adoption of special public safety tax on real property -- City of El Monte	Parcel Tax	\$120/du	60.2%	39.8%	♀
City of Davis	Yolo	Measure G	Park Maintenance Tax - City of Davis	Parcel Tax	\$49/parcel - contin	70.6%	29.4%	♂
City of Albany	Alameda	Measure G	Special Supplemental Library Services Tax -- City of Albany	Parcel Tax	\$24/edu	69.8%	30.2%	♂
City of Albany	Alameda	Measure F	Street Paving and Storm Drain Facility Improvement	Parcel Tax	\$96/edu	69.3%	30.7%	♂
City of Alturas	Modoc	Measure I	Mosquito Abatement Supplemental Charge on Water Rates	Special Tax	\$1/water meter	60.1%	39.9%	♀

**Special District Parcel Taxes**

Parcel tax proposals in four out of six special districts passed. Only the Amador County Vector Control District's parcel tax failed to garner over 55% of the vote, but the Cambria Health Care District came up short of the 2/3 approval needed with 63% yes.

**Special District Municipal Service (Parcel) Taxes (2/3 vote)**

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>Amount</u>	<u>YES%</u>	<u>NO%</u>
Surprise Valley Health Care District	Modoc	Measure J Special tax of \$225.00 per year - Su	\$225/yr/du	78.1%	21.9% ↗
Hayfork Fire Protection District	Trinity	Measure F Parcel Tax - Hayfork Fire Protection	\$100/parcel	70.8%	29.2% ↗
Bear Valley Community Services District	Kern	Measure F Tax Measure -- Bear Valley Comm	\$75/parcel	69.0%	31.0% ↗
Cloverdale Health Care District	Sonoma	Measure D Funding Medical Services -- Clover from \$18 to \$36/parcel		67.1%	32.9% ↗
Cambria Community Healthcare District	San Luis Obispo	Measure F06 Parcel Tax -- Cambria Community	\$20 to \$85/parcel	63.2%	36.8% ↘
Amador County Vector Control District	Amador	Measure J West Nile Virus Parcel Tax - Amad	\$11/parcel	35.5%	64.5% ↘

**Special District General Obligation Bonds**

Two of the three proposals by special districts for general obligation bonds apparently failed to garner the needed 2/3 voter approval although all received over 65% yes vote.

**General Obligation Bonds - Special Districts**

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>Amount</u>	<u>YES%</u>	<u>NO%</u>
Grossmont Healthcare District	San Diego	Measure G	( \$ 247,000,000	77.5%	22.5% ↗
Scotts Valley Fire Protection District	Santa Cruz	Measure F	( \$ 8,000,000	65.8%	34.2% ↘
Tri-City Healthcare District	San Diego	Measure F	( \$ 596,000,000	65.7%	34.4% ↘

**Other Notable Local Measures**

The City of Solvang will remain a general law city as its voters turned down a proposed charter. Voters in Santa Barbara overwhelmingly rejected a proposal to split the north-western portion of the county into the new Mission County.

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>YES%</u>	<u>NO%</u>
City of Solvang	Santa Barbara	Measure G Charter City - City of Solvang	48.3%	51.7% ↘
County of Santa Barbara	Santa Barbara	Measure H Mission County Formation	17.5%	82.5% ↘

There were two local measures limiting the use of eminent domain. Both passed easily.

<u>Agency Name</u>	<u>County</u>	<u>Title</u>	<u>YES%</u>	<u>NO%</u>
City of Chula Vista	San Diego	Measure C Eminent domain amendments to the City Charter -- City of Chula Vista	73.2%	26.8% ↗
County of Orange	Orange	Measure A An Ordinance Prohibiting the Exercise of Eminent Domain for Private Purposes -- Ci	75.7%	24.3% ↗

Napa County voters defeated an initiative measure similar to Oregon's controversial Proposition 37. The measure would have made the county financially responsible if its changes to land use laws resulting in lowered property values. Meanwhile, they approved an initiative measure by the same proponent requiring county supervisors to certify in writing that they understand any ordinance that they vote "yes" on.

Agency Name	County	Title	YES%	NO%
County of Napa	Measure A	County financially responsible if land-use rule changes lower property values.	36.4%	63.6%
County of Napa	Measure Z	Read and Understand Act	55.2%	44.8%

**School Parcel Taxes**

All six parcel tax measures proposed by school districts failed to get the required 2/3 voter approval, although seven of the eight received more than 55% yes votes and all received a majority of yes votes.

**School Parcel Taxes (2/3 voter approval required)**

Agency Name	County	Amount	YES%	NO%
John Swett USD	Contra Costa Measure B	\$70/parcel	64.2%	35.8%
Alta Dutch Flat Union School District	Placer Measure E	\$52/parcel	63.3%	36.7%
Cabrillo Unified School District	San Mateo Measure S	\$175/parcel	61.7%	38.3%
Natomas Unified School District	Sacramento Measure E	\$96/parcel	58.7%	41.3%
Morgan Hill Unified School District	Santa Clara Measure E	\$96/parcel	55.3%	44.7%
Benicia Unified School District	Solano Measure I	\$254/parcel	53.1%	46.9%

**School Bonds**

There were sixty (60) school bond measures on the ballot for a total of \$6 billion in proposed bond authorizations. Two of the measures required a 2/3 approval for passage because they did not meet Proposition 39 limits. The others needed 55% approval. Voters authorized \$4 billion of local school bonds in approving thirty seven (37) measures, including a 2/3 vote measure in Ross (Marin County). Absent the 55% vote threshold permitted by Proposition 39, just eleven (11) of the measures would have passed.

**School Bond Measures (continued)**

Agency Name	County	Measure N	Amount	%Need	YES%	NO%
Oakland Unified School District	Alameda	Measure B	\$ 435,000,000	55.0%	77.4%	22.6%
Ross School District	Marin	Measure B	\$ 15,000,000	66.7%	76.9%	23.1%
Franklin School District	Sutter	Measure P	\$ 2,000,000	55.0%	74.7%	25.3%
Peralta Community College	Alameda	Measure A	\$ 390,000,000	55.0%	74.6%	25.4%
Rowland Unified School District	Los Angeles/Orange	Measure R	\$ 118,000,000	55.0%	70.5%	29.5%
Menlo Park City Elementary School District	San Mateo	Measure U	\$ 91,100,000	55.0%	69.9%	30.1%
North Sacramento School District	Sacramento	Measure C	\$ 17,500,000	55.0%	69.3%	30.8%
Covina-Valley Unified School District	Los Angeles	Measure C	\$ 66,000,000	55.0%	68.3%	31.7%
Tracy Joint Unified School District	San Joaquin/Alameda	Measure E	\$ 51,000,000	55.0%	68.1%	31.9%
Monrovia Unified School District	Los Angeles	Measure M	\$ 45,000,000	55.0%	67.0%	33.0%
Snowline Joint Unified School District	Los Angeles/San Bernardino/Riverside	Measure I	\$ 108,000,000	55.0%	66.7%	33.3%
Tamalpais Union High School District	Marin	Measure A	\$ 79,920,000	55.0%	66.1%	33.9%
Fontana Unified School District	San Bernardino/Riverside	Measure C	\$ 275,000,000	55.0%	65.6%	34.4%
Standard School District	Kern	Measure D	\$ 28,000,000	55.0%	65.4%	34.6%
Foothill-De Anza Community College District	Santa Clara	Measure C	\$ 490,800,000	55.0%	64.9%	35.1%
Pacific Grove Unified School District	Monterey	Measure D	\$ 42,000,000	55.0%	64.5%	35.5%
Sanger Unified School District	Fresno	Measure S	\$ 30,800,000	55.0%	64.2%	35.8%
Las Virgenes Unified School District	Los Angeles / Ventura	Measure G	\$ 128,000,000	55.0%	64.1%	35.9%

**School Bond Measures (continued)**

<b>Agency Name</b>	<b>County</b>	<b>Measure N</b>	<b>Amount</b>	<b>%Need</b>	<b>YES%</b>	<b>NO%</b>	
Natomas Unified School District	Sacramento	Measure D	\$ 145,000,000	55.0%	63.1%	36.9%	↻
Grant Joint Union High School District	Sacramento/Placer	Measure G	\$ 230,000,000	55.0%	62.5%	37.5%	↻
Weaver School District	Merced	Measure B	\$ 9,800,000	55.0%	62.5%	37.5%	↻
Bass Lake Joint Union ESD	Madera	Measure R	\$ 15,000,000	55.0%	62.3%	37.7%	↻
Sierra Sands Unified School District	Kern/San Bernardino	Measure A	\$ 50,500,000	55.0%	61.8%	38.2%	↻
Beardsley School District	Kern	Measure B	\$ 10,300,000	55.0%	60.3%	39.7%	↻
North County Joint Union School District	Santa Clara/San Benito	Measure M	\$ 3,350,000	55.0%	60.0%	40.0%	↻
Solvang School District	Santa Barbara	Measure J	\$ 11,650,000	55.0%	59.9%	40.1%	↻
Byron Union School District	Contra Costa	Measure C	\$ 19,700,000	55.0%	58.6%	41.4%	↻
Kingsburg Joint Union High School District	Tulare/Kings/Fresno	Measure K	\$ 9,900,000	55.0%	58.5%	41.5%	↻
Oak Park USD	Ventura	Measure C	\$ 17,500,000	55.0%	58.2%	41.8%	↻
Oak Park USD	Ventura	Measure B	\$ 89,000,000	66.7%	58.2%	41.8%	⚠
Nuvview Unified School District	Riverside	Measure D	\$ 39,600,000	55.0%	58.1%	41.9%	↻
Murrietta Valley Unified School District	Riverside	Measure E	\$ 120,000,000	55.0%	57.6%	42.4%	↻
Golden Valley Unified SD	Madera	Measure S	\$ 70,000,000	55.0%	57.1%	42.9%	↻
Kings River Union Elementary School District	Tulare	Measure N	\$ 850,000	55.0%	56.9%	43.1%	↻
Fruitvale School District	Kern	Measure C	\$ 29,800,000	55.0%	56.9%	43.1%	↻
Allan Hancock Community College District	San Luis Obispo/Ventura/Santa Barbara	Measure I06	\$ 180,000,000	55.0%	56.8%	43.2%	↻
Contra Costa Community College	Contra Costa	Measure A	\$ 286,500,000	55.0%	56.2%	43.8%	↻
Marysville Joint Unified School District	Yuba/Butte	Measure H	\$ 37,000,000	55.0%	56.0%	44.0%	↻
Anderson Union High School District	Shasta	Measure A	\$ 25,000,000	55.0%	54.6%	45.4%	⚠
Sierra Joint Community College District	Sacramento/Placer/El Dorado	Measure B	\$ 78,200,000	55.0%	54.1%	45.9%	⚠
Needles Unified School District	San Bernardino/Riverside	Measure J	\$ 7,500,000	55.0%	54.0%	46.0%	⚠
Paso Robles Joint Unified School District	San Luis Obispo/Monterey	Measure H0	\$ 20,000,000	55.0%	53.8%	46.2%	⚠
Kings Canyon Joint Unified School District	Tulare/Fresno	Measure C	\$ 32,000,000	55.0%	53.3%	46.7%	⚠
Torrance Unified School District	Los Angeles	Measure T	\$ 280,000,000	55.0%	52.6%	47.4%	⚠
Mother Lode Union Elementary School District	El Dorado	Measure A	\$ 11,400,000	55.0%	52.6%	47.4%	⚠
Banning Unified School District	Riverside	Measure H	\$ 63,000,000	55.0%	52.5%	47.5%	⚠
Hemet Unified School District	Riverside	Measure C	\$ 149,000,000	55.0%	52.4%	47.6%	⚠
Westside Union School District	Los Angeles	Measure K	\$ 67,500,000	55.0%	52.3%	47.7%	⚠
Antelope Valley Joint Union High School District	Los Angeles/Kern	Measure E	\$ 177,500,000	55.0%	52.2%	47.8%	⚠
Rancho Santa Fe Elementary School District	San Diego	Measure H	\$ 44,500,000	55.0%	51.9%	48.1%	⚠
Gateway Unified School District	Shasta	Measure B	\$ 14,500,000	55.0%	51.2%	48.8%	⚠
Visalia Unified School District	Tulare	Measure M	\$ 41,000,000	55.0%	51.0%	49.0%	⚠
Hermosa Beach City School District	Los Angeles	Measure A	\$ 13,100,000	55.0%	49.9%	50.1%	⚠
West Hills Community College District	Fresno/Madera/Kings/San Benito/Monterey	Measure B	\$ 49,400,000	55.0%	49.9%	50.1%	⚠
Mariposa Unified School District	Mariposa	Measure I	\$ 16,000,000	55.0%	49.1%	50.9%	⚠
Aromas-San Juan Unified School District	Santa Cruz/San Benito/Monterey	Measure N	\$ 23,500,000	55.0%	47.6%	52.4%	⚠
San Luis Obispo County Community College	San Luis Obispo/Monterey	Measure G0	\$ 310,000,000	55.0%	45.9%	54.1%	⚠
Oroville City Elementary School District	Butte	Measure A	\$ 6,000,000	55.0%	45.6%	54.4%	⚠
Oakdale Joint Unified School District	San Joaquin/Stanislaus	Measure R	\$ 37,500,000	55.0%	45.2%	54.8%	⚠
Mt. San Jacinto Community College District	Riverside	Measure G	\$ 720,000,000	55.0%	45.1%	54.9%	⚠

Sources: County elections offices, Smart Voter (<http://www.smartvoter.org>).

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