

Local Revenue Measures June 2008

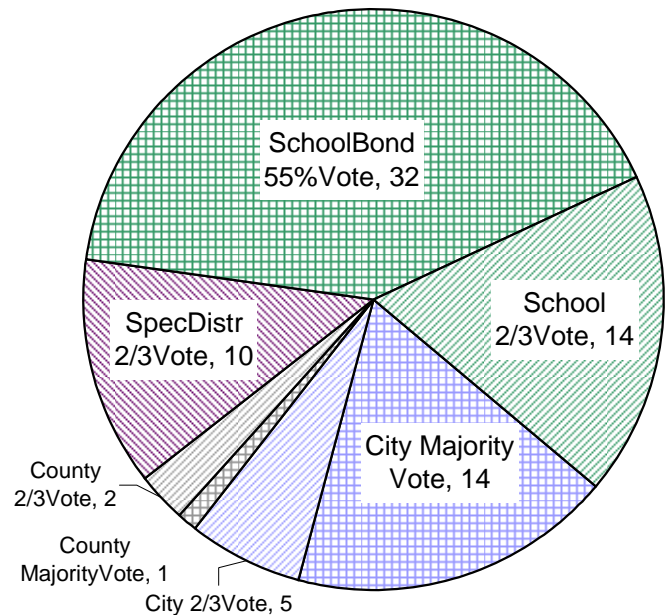
California held a statewide primary election on June 3, 2008. Voters decided the fate of two initiatives and party nominees for many state and local offices. In addition, they considered over 100 local measures including 78 related to local agency taxes, fees and financing¹; and a city incorporation proposal. Of these measures, 19 concerned city taxes, fees or financing; three concerned counties; and 10 concerned special districts. There were 46 school measures including school bonds and parcel taxes. Among the 19 city measures, five were special taxes requiring 2/3 voter approval, and 14 concerned general taxes requiring majority voter approval. The county and special district measures were all 2/3 supermajority measures.

As in prior elections, majority vote measures proved much more successful than special taxes requiring 2/3 vote supermajority approval. Twelve of 15 general taxes passed (80%), while just eight of 17 special taxes passed (47%).

In addition to these measures, residents in Menifee (Riverside County) voted to become California's 480th city.

Twenty-six of 33 school bonds passed including one 2/3 vote school bond, but seven of the thirteen 2/3 vote parcel taxes failed.

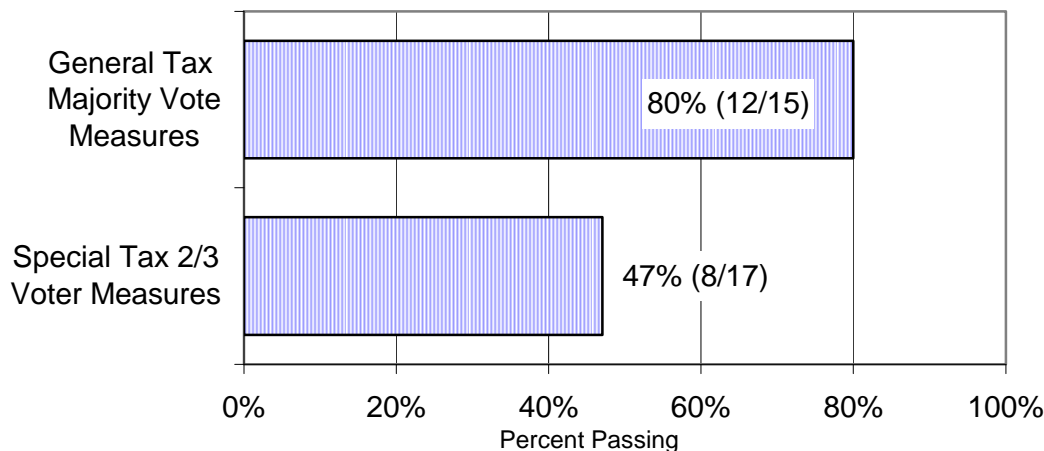
Proposed Local Revenue Measures June 2008



Local Revenue Measures June 2008

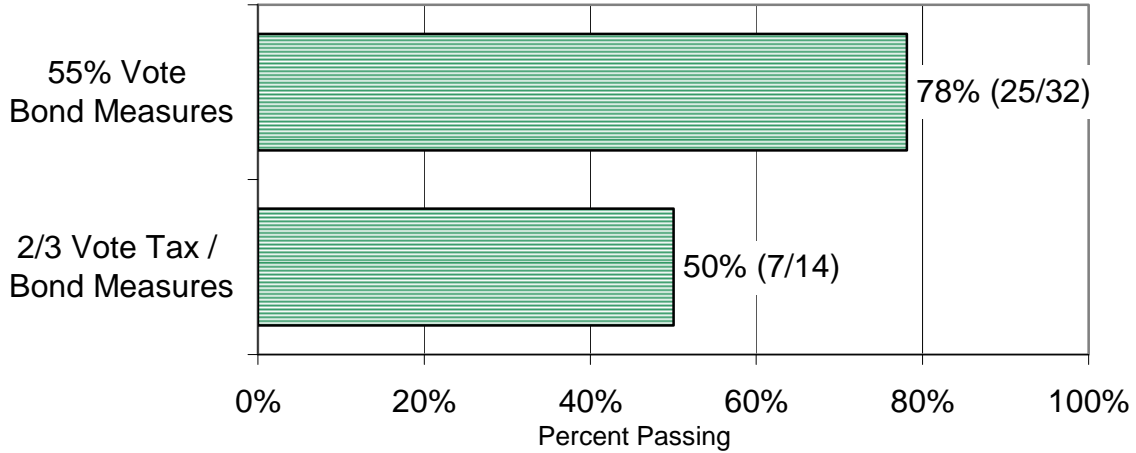
	Total	Pass	Passing%
City Majority Vote	14	11	79%
City 2/3 Vote	5	2	40%
County Majority Vote	1	1	100%
County 2/3 Vote	2	1	50%
Special District (2/3)	10	5	50%
School Bond 55%	32	25	78%
School 2/3 Vote	14	7	50%
Total	78	52	67%

City / County / Special District Tax & Bond Measures June 2008



¹ Includes city, county, special district and local school measures.

School Tax & Bond Measures June 2008



Transaction and Use Taxes

Seven cities and two counties asked their voters to consider transactions and use tax add-ons to the local sales tax. The proposals ranged from increases of 1/8 cent for San Mateo County parks to 1 cent general taxes in the cities of South Gate and Pacific Grove. Taxes pledged to specific uses in Mammoth Lakes, Needles, San Mateo County and Santa Cruz County required two-thirds voter approval.

Three of the five general tax proposals (majority approval) passed. Two of the four special tax sales tax measures passed including an extension of an existing tax for libraries in San Mateo County and a 1/2 cent tax for parks and recreation programs in Mammoth Lakes.

The successful new taxes will become operative on October 1, 2008.

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

Agency Name	County	Rate	Sunset	YES%	NO%	Result
City of South Gate	Los Angeles County	Measure P 1 cent		74.4%	25.6%	PASS
City of Pacific Grove	Monterey County	Measure U 1 cent		65.5%	34.5%	PASS
City of Pismo Beach	San Luis Obispo County	Measure C 1/2 cent	6 yrs	55.8%	44.2%	PASS
City of San Juan Bautista	San Benito County	Measure U 1.25cent up from 3/4cent		49.8%	50.2%	FAIL
City of Lindsay	Tulare County	Measure G 3/4cent		28.0%	72.1%	FAIL

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

Agency Name	County	Rate	Sunset	YES%	NO%	Result
Santa Cruz County Library	Santa Cruz County	Measure R 1/4 cent extend Library		73.1%	27.0%	PASS
City of Mammoth Lakes	Mono County	Measure R 1/2cent Parks&Rec		71.8%	28.2%	PASS
City of Needles	San Bernardino County	Measure O 1/2 cent Hospital	5 yrs	62.4%	37.6%	FAIL
County of San Mateo	San Mateo County	Measure O 1/8 cent Parks&Recr	25 yrs	60.5%	39.5%	FAIL

Utility User Taxes

Four cities and one county asked voters to modify their existing Utility User Taxes (UUT) on telecommunications. The measures all endeavored to respond to changes in telecommunications technology, billing practices and federal law, by modernizing their UUT ordinances to clearly and lawfully cover wireless telecommunications. While, four of the five measures maintained the same rate, the City of Winters proposed to reduce the existing 5% rate to 4.75%.

All measures to revise and expand existing UUTs passed but the proposed new 15% tax on various utilities in the City of McFarland fell far short.

Utility User Tax Measures - Majority Voter Approval (General Purpose)

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
City of Oakland	Alameda County	Measure J no change(7.5%) expand	79.6%	20.4%	PASS
City of Winters	Yolo County	Measure T 5% to 4.75% expand	68.9%	31.1%	PASS
City of Covina	Los Angeles County	Measure C no change(6%) expand	65.1%	34.9%	PASS
County of Alameda	Alameda County	Measure F no change(6.5%) expand	65.8%	34.2%	PASS
City of Torrance	Los Angeles County	Measure T no change(6%) expand	56.2%	43.8%	PASS
City of McFarland	Kern County	Measure E 15%allUtilities new	25.4%	74.6%	FAIL

Transient Occupancy (Hotel) Taxes

There were three transient occupancy tax measures including two from the City of Encinitas. Proposition F modernized and existing TOT while Proposition G would have increased the rate by 2% for beach restoration and maintenance. Half Moon Bay proposed a 2% increase to 12%. The majority vote general taxes passed but the beach restoration measure fell just short of the 2/3 margin needed to pass.

Transient Occupancy Tax Tax Measures

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>%Neede</u>	<u>YES%</u>	<u>NO%</u>	
City of Half Moon Bay	San Mateo County	Measure Q from 10%to12%	50.0%	67.3%	32.7%	PASS
City of Encinitas	San Diego County	Proposition F NoChange Modernize/expand	50.0%	56.4%	43.6%	PASS
City of Encinitas	San Diego County	Proposition G 2% Beaches	66.7%	65.0%	35.0%	FAIL

Parcel Taxes

There were nine parcel taxes proposed: two city and seven special districts. Four passed, although eight of nine received better than 50% “yes” votes and three failed with over 55% “yes” votes.

City and Special District Parcel Taxes (2/3 vote)

<u>Agency Name</u>	<u>County</u>	<u>Rate(SingleFamRes)</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>		
South County Ambulance Zone	Tuolumne County	Measure U	incr from \$50to\$70 EMS		78.6%	21.4%	PASS	
Butler-Keys Community Services Dist	Lake County	Measure A	\$45/parcel	Streets	77.5%	22.5%	PASS	
City of Orinda	Contra Costa County	Measure E	incr from\$27to\$39	Library	74.1%	25.9%	PASS	
Spreckels Memorial District	Monterey County	Measure S	\$95/parcel	Parks	71.7%	28.3%	PASS	
Mesa Park District	Marin County	Measure E	\$45/parcel	Parks	4yrs	69.7%	30.3%	PASS
City of Union City	Alameda County	Measure K	\$107-\$261/parcel	Police/Fire	20yrs	62.1%	37.9%	FAIL
Northstar Community Service District	Placer County	Measure K	\$209/parcel	FireFuelReduction		61.3%	38.7%	FAIL
Keys Community Services District	Stanislaus County	Measure P	from\$10to\$20to\$25	StreetLighting		55.3%	44.7%	FAIL
Palo Verde Cemetery District	Riverside County	Measure I	\$100/parcel	cemetery		14.3%	85.7%	FAIL

Appropriation Limit Increases for Existing Parcel Taxes

Two small cities in Marin County garnered approval to increase their appropriations limits, allowing them to continue collecting previously approved parcel taxes.

Appropriations Limit Increases re: Parcel Taxes (majority vote)

<u>Agency Name</u>	<u>County</u>	<u>Measure No</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
City of Belvedere	Marin County	Measure C	\$548/edu	4yrs	86.5%	13.5%	PASS
Town of Ross	Marin County	Measure D	up to \$1000/edu	4yrs	64.1%	35.9%	PASS

General Obligation Bonds

Voters in three special districts considered bonds, for hospital, parks and fire facilities totaling \$26.4 million. The bonds are to be repaid from increased ad valorem property tax rates. Only the Buttonwillow park district measure passed, although all measure garnered over 55% “yes.”

City, County and Special District Bond Measures (2/3 vote)

<u>Agency Name</u>	<u>County</u>	<u>Amount</u>	<u>YES%</u>	<u>NO%</u>		
Buttonwillow Recreation and Park District	Kern County	Measure F	\$4.87M	75.7%	24.3%	PASS
Bear Valley Community Hospital District	San Bernardino County	Measure Q	\$11.5M	65.2%	34.8%	FAIL
Ben Lomond Fire Protection District	Santa Cruz County	Measure S	\$10M	60.2%	39.8%	FAIL

City Incorporation and Other Measures of Note

Over sixty percent of the voting residents of Menifee in Riverside County voted to become California’s 480th city, choosing the name “Menifee” over “Menifee Valley” and choosing district council elections over at-large.

Two cities voted to adopt city charters rather than remain “general law” cities.

Charter City

<u>Agency Name</u>	<u>County</u>	<u>Measure Name</u>	<u>YES%</u>	<u>NO%</u>	
City of Carlsbad	San Diego County	Proposition D	82.4%	17.6%	PASS
City of Victorville	San Bernardino County	Measure P	68.2%	31.8%	PASS

School Parcel Taxes

Although several elections are close pending final tallies, it appears that Six of the 13 parcel tax measures proposed by school districts passed. Six of the seven failing measures garnered over 55% “yes” votes.

School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>	<u>Measure N:</u>	<u>Rate</u>	<u>Sunsel</u>	<u>YES%</u>	<u>NO%</u>	
Los Gatos Union School District	Santa Clara County	Measure E	\$290/parcel	6yrs	84.0%	16.0%	PASS
Oak Park Unified School District	Ventura County	Measure C	\$197/parcel	8yrs	82.8%	17.2%	PASS
Mountain View-Whisman School District	Santa Clara County	Measure C		8yrs	80.5%	19.5%	PASS
Nicasio School District	Marin County	Measure B	\$375/parcel		71.9%	28.1%	PASS
San Francisco Unified School District	San Francisco	Measure A	\$198/parcel	--	69.0%	31.0%	PASS
Alameda Unified School District	Alameda County	Measure H	\$120/parcel	4yrs	66.9%	33.1%	PASS
Pacifica School District	San Mateo County	Measure N	\$95/parcel	5 yrs	66.7%	33.3%	FAIL
Millbrae School District	San Mateo County	Measure P	\$78/parcel	5 yrs	66.3%	33.7%	FAIL
Gravenstein Union School District	Sonoma County	Measure I	\$5/parcel	8yrs	63.7%	36.3%	FAIL
San Ramon Valley Unified School District	Contra Costa County	Measure D	\$166/parcel	7yrs	63.5%	36.5%	FAIL
Healdsburg Unified School District	Sonoma County	Measure H	\$68/parcel	7yrs	62.6%	37.4%	FAIL
Centinel Valley Union High School District	Los Angeles County	Measure A	\$0.04/SqFt	9yrs	56.4%	43.6%	FAIL
Hermosa Beach City School District	Los Angeles County	Measure E	\$257/parcel	5yrs	47.0%	53.0%	FAIL

School Bonds

There were 33 school bond measures on the ballot for a total of \$2.239 billion in proposed bond authorizations. All but one measure needed 55% approval. Several measures are too close too call pending final tallies, but currently it appears that voters approved at least 27 measures and \$2.033 billion in bonds.

School Bond Measures

Agency Name	County	Measure N:	Amount	%Neede	YES%	NO%	
Alum Rock Union Elementary School Distric	Santa Clara County	Measure G	\$179M	55.0%	79.1%	20.9%	PASS
Palo Alto Unified School District	Santa Clara County	Measure A	\$378M	55.0%	77.6%	22.4%	PASS
Ross School District	Marin County	Measure A	\$6.75M	55.0%	75.6%	24.4%	PASS
Hayward Unified School District	Alameda County	Measure I	\$205M	55.0%	72.2%	27.8%	PASS
Los Nietos School District	Los Angeles County	Measure M	\$31.14M	55.0%	71.7%	28.3%	PASS
Oceanside Unified School District	San Diego County	Proposition I	\$195M	55.0%	71.3%	28.7%	PASS
Santa Barbara Community College District	Santa Barbara County	Measure V	\$77.24M	55.0%	70.5%	29.6%	PASS
West Hills School Facilities Improvement Di	Fresno & Madera Counties	Measure Q	\$11.8M	55.0%	69.2%	30.8%	PASS
Fort Bragg Unified School District	Mendocino County	Measure C	\$16M	55.0%	69.2%	30.8%	PASS
Val Verde Unified School District	Riverside County	Measure J	\$43.44M	55.0%	69.1%	30.9%	PASS
Santa Ana Unified School District	Orange County	Measure G	\$200M	66.7%	68.8%	31.2%	PASS
Fremont Union High School District	Santa Clara County	Measure B	\$198M	55.0%	67.1%	32.9%	PASS
Oakville Union School District	San Joaquin County	Measure R	\$3.7M	55.0%	66.9%	33.1%	PASS
Sutter Union High School District	Sutter County	Measure T	\$12.6M	55.0%	66.0%	34.0%	PASS
Wasco Union High School District	Kern County	Measure C	\$33.5M	55.0%	65.2%	34.8%	PASS
Kerman Unified School District	Fresno County	Measure K	\$24.9M	55.0%	64.3%	35.7%	PASS
Salinas City Elementary School District	Monterey County	Measure T	\$80M	55.0%	63.9%	36.1%	PASS
Antioch Unified School District School Facil	Contra Costa County	Measure C	\$61.6M	55.0%	62.5%	37.5%	PASS
Hawthorne School District	Los Angeles County	Measure H	\$20M	55.0%	61.9%	38.1%	PASS
Mesa Union Elementary School District	Ventura County	Measure A	\$4M	55.0%	61.2%	38.8%	PASS
Needles Unified School District	San Bernardino County	Measure N	\$10.9M	55.0%	59.4%	40.6%	PASS
Kernville Union School District	Kern County	Measure D	\$6M	55.0%	58.1%	41.9%	PASS
Leggett Valley School Facilities Improvemen	Mendocino County	Measure D	\$1.75M	55.0%	58.1%	41.9%	PASS
Stone Corral Elementary School District	Tulare County	Measure F	\$0.715M	55.0%	57.1%	42.9%	PASS
El Dorado Union High School District	El Dorado County	Measure Q	\$66.3M	55.0%	56.2%	43.8%	PASS
McKinleyville Union School District	Humboldt County	Measure C	\$14M	55.0%	55.4%	44.6%	PASS
Central Unified School District	Fresno County	Measure E	\$152M	55.0%	54.8%	45.2%	FAIL
Scotts Valley Unified School District	Santa Cruz County	Measure Q	\$55M	55.0%	53.6%	46.4%	FAIL
Lake Tahoe Unified School District	El Dorado County	Measure A	\$11M	55.0%	52.3%	47.7%	FAIL
Tahoe Truckee Unified School District	Placer & Nevada Counties	Measure L	\$93.53M	55.0%	52.2%	47.8%	FAIL
McCabe Union Elementary School District	Imperial County	Measure B	\$7M	55.0%	50.9%	49.1%	FAIL
Willows Unified School District	Glenn County	Measure L	\$20.7M	55.0%	49.3%	50.7%	FAIL
Aromas-San Juan Unified School District	Monterey/SanBenito/ SantaCruzCounty	Measure V	\$18.8M	55.0%	47.3%	52.7%	FAIL

For more information: Michael Coleman 530-758-3952. coleman@cal.net

Sources: County elections offices and with thanks to Rich Saskal of the Bond Buyer.

