

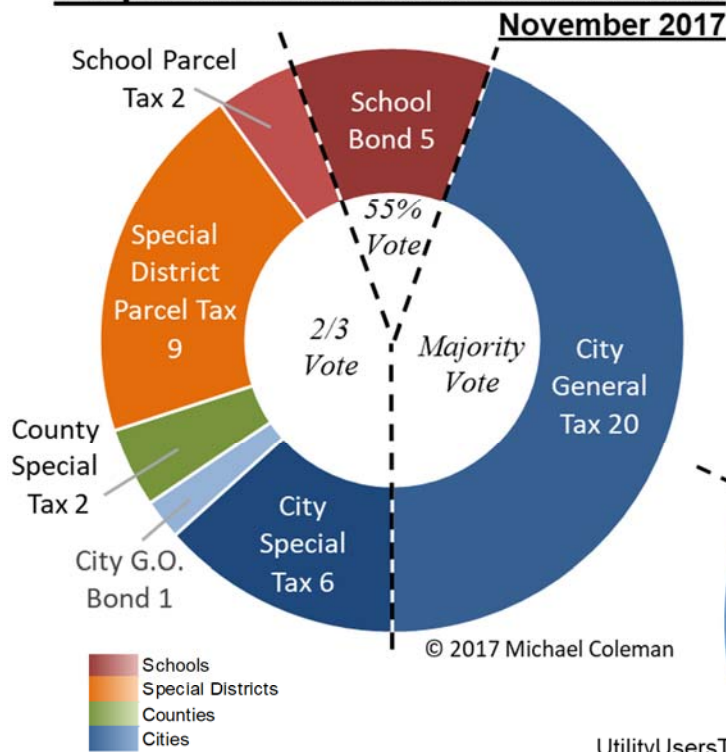
# Local Revenue Measure Results November 2017

Local voters cast ballots on 60 local measures this Tuesday, including 45 measures to increase or extend local taxes or bonds. Most general purpose majority vote sales taxes and cannabis taxes were approved. But among two-thirds vote special taxes and parcel taxes, including school measures, more failed than passed.

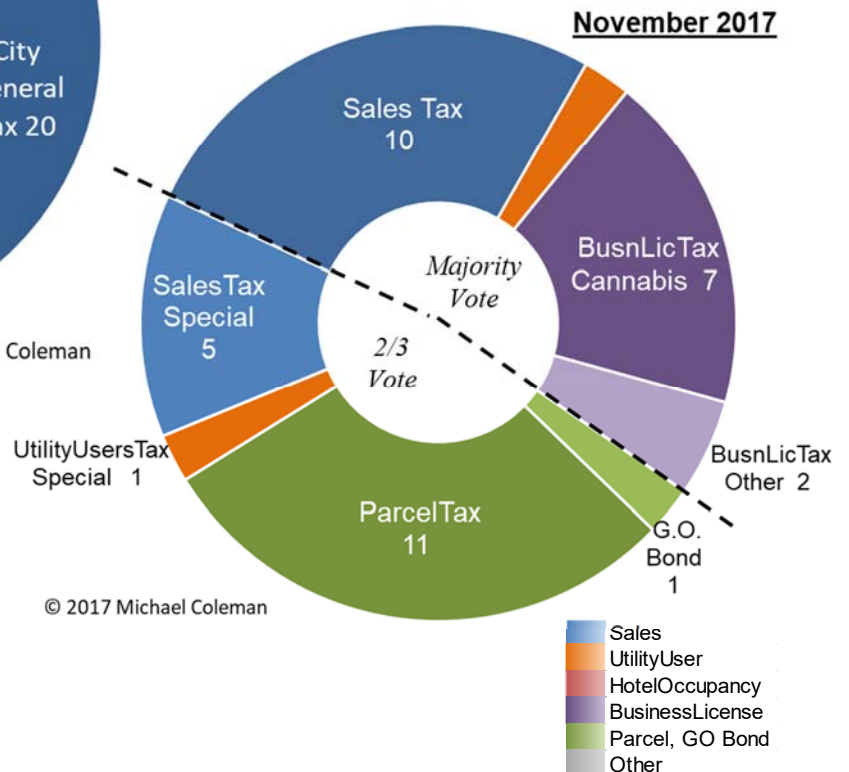
Among the 45 fiscal measures at this election, more than half, 27, were for cities, including 20 majority vote general taxes and one general obligation bond for library facilities. There were nine special district parcel taxes and two county special sales taxes. There were seven school measures including five 55 percent approval school bonds and two parcel taxes.

Among the 38 non-school measures there were 15 sales tax increases or extensions, eleven parcel taxes and nine business license taxes, mostly concerning cannabis.

## Proposed Local Revenue Measures



## Types of Non-School Local Tax Measures



## Passage Rates

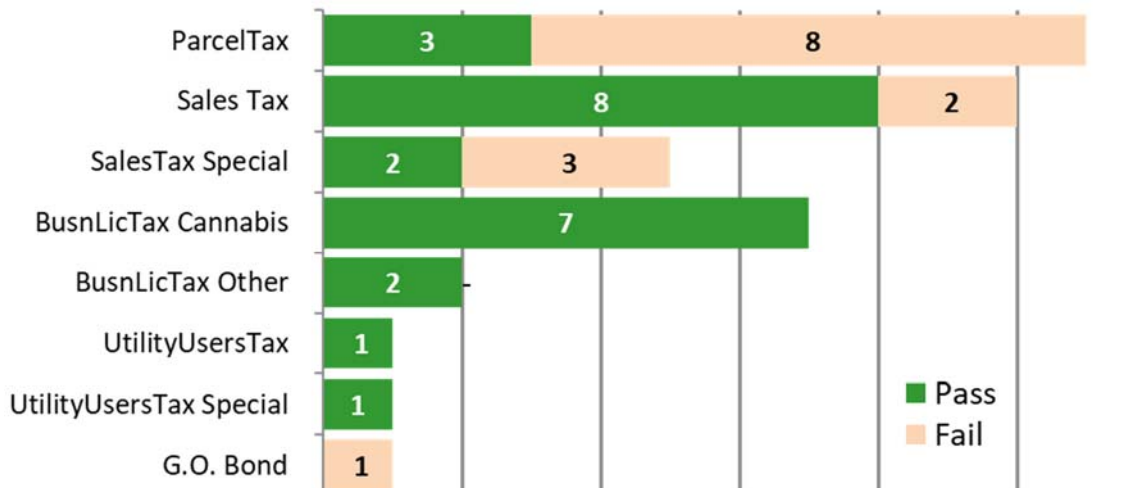
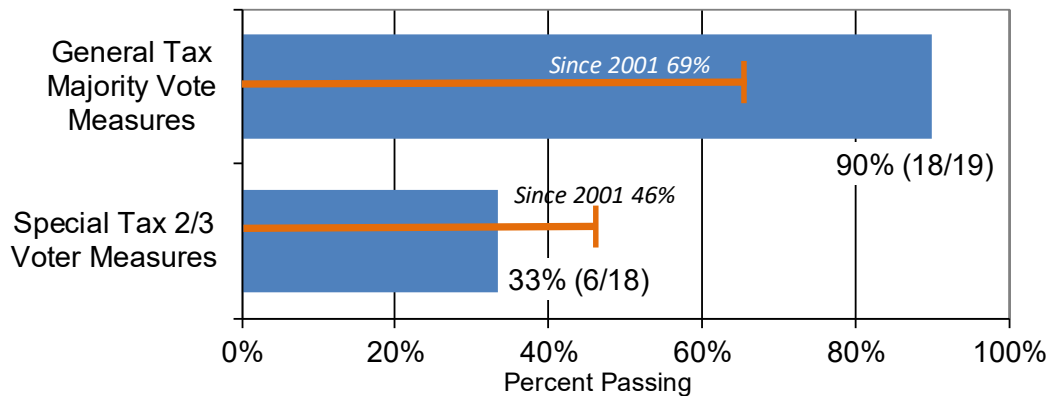
Based on election night tallies, with some ballots still to be counted, 27 of the 45 tax or bond measures passed. The library general obligation bond in the City of Wittier is currently trailing with 66.1 percent but has a good chance of passing when all votes are tallied.

### Local Revenue Measures November 2017

	Total	Pass	Passing%
City General Tax (Majority Vote)	20	18	90%
City Special Tax or G.O. bond (2/3 Vote)	7	2	29%
County Special Tax (2/3 Vote)	2	2	100%
Special District 2/3	9	2	22%
School Parcel Tax 2/3	2	1	50%
School Bond 55%	5	2	40%
<b>Total</b>	<b>45</b>	<b>27</b>	<b>60%</b>

The passage rate of local non-school majority vote tax measures exceeded passage rates in prior years. Just two of the 20 majority vote tax measures failed: a one percent sales tax in Coalinga and a 3/4 percent sales tax in Montebello. Among the two-thirds vote city, county and special district special tax and bond measures, six of 16 passed.

### City / County / Special District Tax & Bond Measures November 2017



## **Local Add-On Sales Taxes (Transaction and Use Taxes)**

Voters in 10 cities considered general purpose majority vote add-on sales tax rates ranging from ¼ percent to one percent. Eight passed.

### **Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>		<u>YES%</u>	<u>NO%</u>	
El Monte	Los Angeles	Measure EM	1/2 cent	10yrs	extend	<b>69.7%</b>	30.3%	<b>PASS</b>
Hawthorne	Los Angeles	Measure HH	3/4 cent		increase	<b>68.0%</b>	32.0%	<b>PASS</b>
Larkspur	Marin	Measure B	1/4 cent		extend	<b>66.7%</b>	33.3%	<b>PASS</b>
Woodlake	Tulare	Measure R	1 cent		increase	<b>64.5%</b>	35.5%	<b>PASS</b>
Burlingame	San Mateo	Measure I	1/4 cent		increase	<b>62.9%</b>	37.1%	<b>PASS</b>
Farmersville	Tulare	Measure P	1/2 cent		increase	<b>62.2%</b>	37.8%	<b>PASS</b>
Palm Springs	Riverside	Measure D	1/2 cent		increase	<b>56.5%</b>	43.5%	<b>PASS</b>
Santa Barbara	Santa Barbara	Measure C	1 cent		increase	<b>55.7%</b>	44.3%	<b>PASS</b>
Coalinga	Fresno	Measure C	1 percent		increase	46.7%	<b>53.3%</b>	<b>FAIL</b>
Montebello	Los Angeles	Measure S	3/4 cent		increase	37.9%	<b>62.1%</b>	<b>FAIL</b>

Two counties and three cities attempted two-thirds vote special sales taxes. The county measures passed, including a one-of-a kind ½ percent mental health services sales tax in Mendocino County and the extension of a 1/8 percent sales tax for libraries in Stanislaus. One-half percent sales taxes earmarked for police and fires services in Barstow and Victorville failed, although they received over 60 percent yes votes. A special sales tax for streets and roads in South Lake Tahoe garnered majority approval but failed.

### **Transactions and Use Tax (Add-on Sales Tax) - Special Tax - Two-Thirds Approval**

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Use</u>	<u>Sunset</u>		<u>YES%</u>	<u>NO%</u>	
County of Mendocino	Mendocino	Measure B	1/2 cent	mental health	to 1/8 cent after 5yrs	increase	<b>83.0%</b>	17.0%	<b>PASS</b>
County of Stanislaus	Stanislaus	Measure S	1/8 cent	library	12yrs	extend	<b>81.2%</b>	18.8%	<b>PASS</b>
Barstow	San Bernardino	Measure J	1/2 cent	police/fire		increase	64.4%	<b>35.6%</b>	<b>FAIL</b>
Victorville	San Bernardino	Measure K	1/2 cent	police/fire		increase	62.1%	<b>37.9%</b>	<b>FAIL</b>
South Lake Tahoe	El Dorado	Measure C	1/2 cent	streets/roads		increase	54.0%	<b>46.0%</b>	<b>FAIL</b>

## **Utility User Tax**

There were two Utility User Tax measures this election, both extensions of existing rates. Desert Hot Springs voters approved the extension without sunset of their special seven percent UUT earmarked for police and fire services. Brawley voters approved a five year extension of their four percent general purpose UUT.

### **Utility User Taxes**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>%Neec</u>	<u>YES%</u>	<u>NO%</u>	
Desert Hot Springs	Riverside	Measure C	7% tele electr gas water sewer CATV	police/fire	extend indefinitely	66.7%	<b>76.3%</b>	23.7%	<b>PASS</b>
Brawley	Imperial	Measure W	4% tele electr gas water sewer trash CATV	general	extend 5yrs	50.0%	<b>62.2%</b>	37.8%	<b>PASS</b>

## Cannabis – Local Excise Taxes

Voters in ten cities approved higher taxes on marijuana activities.

### **Cannabis Taxes - Majority Vote General Use**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Rio Dell	Humboldt	Measure X	10%grossRcpts + \$5/sf	<b>82.2%</b>	17.8%	<b>PASS</b>
Modesto	Stanislaus	Measure T	10%grossRcpts	<b>82.2%</b>	17.8%	<b>PASS</b>
Cotati	Sonoma	Measure G	8%grossRcpts + \$25/sf	<b>78.9%</b>	21.1%	<b>PASS</b>
Pacifica	San Mateo	Measure G	10%grossRcpts	<b>78.6%</b>	21.4%	<b>PASS</b>
Palm Springs	Riverside	Measure E	15%grossRcpts + \$10/sf	<b>78.5%</b>	21.5%	<b>PASS</b>
Woodlake	Tulare	Measure S	10%grossRcpts + \$25/sf	<b>71.1%</b>	28.9%	<b>PASS</b>
Farmersville	Tulare	Measure Q	10%grossRcpts + \$25/sf	<b>66.2%</b>	33.8%	<b>PASS</b>

## Business License Tax - Other

Voters in the City of Brisbane approved a license tax on soil recycling businesses and increased the cap on the business tax that other recyclers pay.

### **Business License Taxes - Other - Majority Vote General Use**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Brisbane	San Mateo	Measure D	20%grRcpt	<b>74.4%</b>	25.6%	<b>PASS</b>
Brisbane	San Mateo	Measure E	incrCapfr\$3mto\$4m	<b>78.5%</b>	21.5%	<b>PASS</b>

## Parcel Taxes and Special Taxes (non-school)

There were eleven non-school parcel taxes including ten special districts and one city. Just three achieved the two-thirds “yes” threshold needed. Atherton voters rejected a three year extension of that city’s general purpose property tax. The wealthy bedroom city is heavily property tax dependent with very little sales tax revenue.

### **City, County and Special District Parcel Taxes (2/3 vote)**

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>Purpose</u>	<u>sunset</u>		<u>YES%</u>	<u>NO%</u>	
Mesa Park Recreation District	Marin	Measure F	\$49/parcel	parks	4yrs	increase	<b>81.2%</b>	18.8%	<b>PASS</b>
Desert Hot Springs	Riverside	Measure B	\$103/parcel	police/fire	indef.	extend	<b>74.9%</b>	25.1%	<b>PASS</b>
Humboldt County Resort	Humboldt	Measure B	\$100/Residparcel	fire/ems	indef.	increase	<b>69.3%</b>	30.7%	<b>PASS</b>
Central Calaveras Fire and Rescue	Calaveras	Measure E	\$75/parcel	fire/ems	indef.	increase	60.5%	<b>39.5%</b>	<b>FAIL</b>
Cosumnes River Community	El Dorado	Measure B	+\$150to \$300/parcel	streets/roads	indef.	increase	58.3%	<b>41.7%</b>	<b>FAIL</b>
Blue Lake Fire Protection District	Humboldt	Measure Y	\$175/sf parcel	fire/ems	indef.	increase	51.3%	<b>48.7%</b>	<b>FAIL</b>
Atherton	San Mateo	Measure F	\$450/parcel	general	3yrs	extend	50.5%	<b>49.5%</b>	<b>FAIL</b>
Crescent Mills Lighting District	Plumas	Measure E	\$46/parcel	street lighting	indef.	increase	48.0%	<b>52.0%</b>	<b>FAIL</b>
Quincy Lighting District	Plumas	Measure D	\$31/parcel	street lighting	indef.	increase	45.2%	<b>54.8%</b>	<b>FAIL</b>
Eastern Plumas Rural Fire	Plumas	Measure C	\$65/parcel	fire	indef.	increase	44.4%	<b>55.6%</b>	<b>FAIL</b>
Marin County Flood Control	Marin	Measure E	\$47/parcel	flood / water	18yrs	increase	32.8%	<b>67.2%</b>	<b>FAIL</b>

## General Obligation Bonds

Voters in the City of Whittier considered the only local general obligation bond at this election, a \$22 million bond measure for the construction of a library. The measure would increase annual property taxes by \$24 per \$100,000 of assessed valuation. Currently, the measure is narrowly trailing but may yet pass when all votes are tabulated.

### City General Obligation Bond Measure (2/3 vote)

<u>Agency Name</u>	<u>County</u>	<u>Amount</u>	<u>purpose</u>	<u>rate</u>	<u>YES%</u>	<u>NO%</u>	
Whittier	Los Angeles	Measure L	\$22 million	library	\$24/\$100kAV	66.1%	33.9% <b>FAIL</b> <span style="border: 1px solid red; border-radius: 50%; padding: 2px;">CLOSE</span>

## School Bonds

Last November 2016 there was a record 182 local school bonds on local ballots. Among the 178 that required 55% percent approval, only 6 failed. That is, 97 percent of the measures passed. In this off-year election, there were just five local school bonds, all 55% approval. But just two passed, the largest in LA County and the smallest in tiny Trinity County.

### School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/Fail</u>
La Cañada Unified School District	Los Angeles	Measure LCF	\$149 million	71.3%	28.7%	PASS
Mountain Valley Unified School District	Trinity	Measure J	\$5.95 million	65.2%	34.8%	PASS
Glendora Unified School District	Los Angeles	Measure GG	\$98 million	45.6%	54.4%	FAIL
North Monterey County Unified School Dist	Monterey	Measure F	\$40 million	44.6%	55.4%	FAIL
North Monterey County Unified School Dist	Monterey	Measure E	\$36 million	43.0%	57.0%	FAIL

## School Parcel Taxes

There were just two school parcel taxes this election. It appears only one has passed. Last November 2016, 17 of the 22 school parcel taxes passed.

### School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Lagunitas School District	Marin	Measure A	\$535+/parcel	69.1%	30.9% PASS
Wilmar Union School District	Sonoma	Measure F	\$65/parcel	64.3%	35.7% FAIL

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<http://californiacityfinance.com/Votes1711prelim.pdf>