

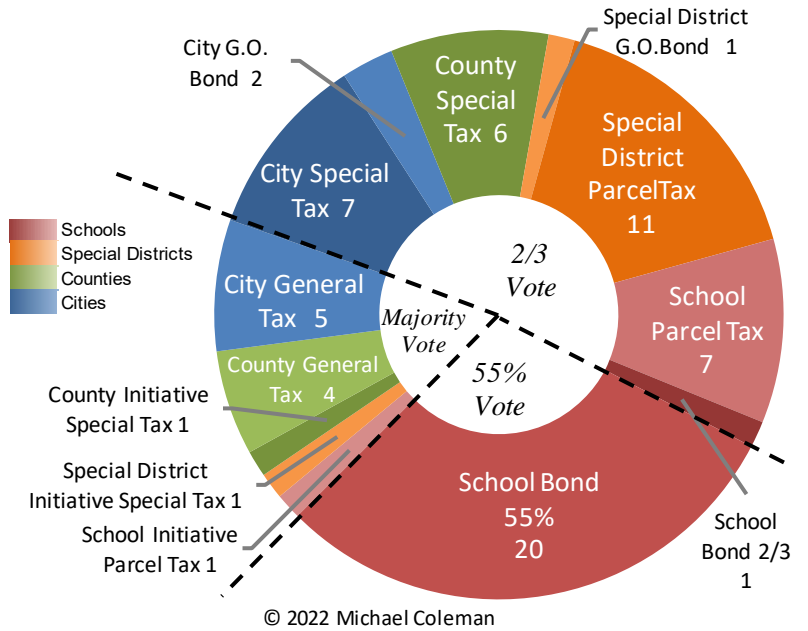
Local Revenue Measure Results June 2022

There were 99 local measures on the June 7, 2022 election in California. Among these were 67 measures affecting local taxes, fees or charges. Because of the large volume of vote-by-mail, provisional and other ballots still to tabulated by county elections officials, final results will not be known for several weeks.

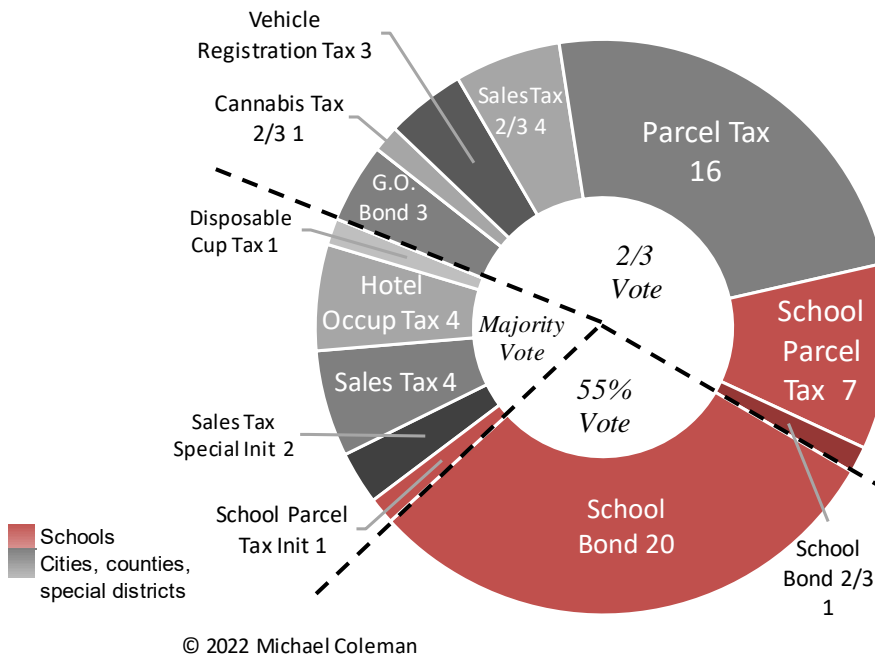
Among the 67 measures were 29 school measures including 21 school bond measures seeking a total of \$1.775 billion in school construction bond financing. There were 38 city, county and special district fiscal measures including 11 majority vote measures and 27 special taxes and bond measures requiring two-thirds voter approval. Among these were 10 add-on sales tax measures and 16 parcel taxes.

This is substantially fewer local measures, especially school measures, than ever before in a spring presidential or gubernatorial primary election.

Proposed Local Revenue Measures June 2022



Proposed Local Revenue Measures June 2022



Final Election Results

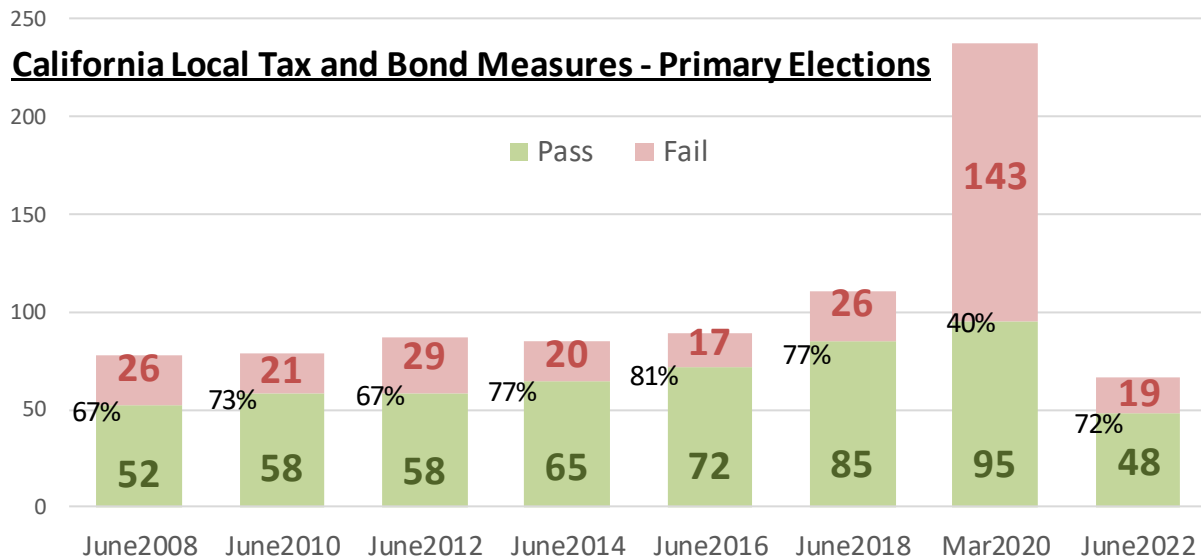
More than half of votes cast were counted after the first election night tallies. These post-election night tabulated votes put three measures into the “pass” column that had been failing on election night: two 55% school bonds and a 2/3 vote parcel tax.

With all votes counted, 48 of the 67 tax or bond measures passed. This 72 percent passing rate is similar to primary elections over the past 20 years comparable with the exception of the record setting March 2020 election.

Local Revenue Measures June 2022

	Total	Pass	Passing%
City General Tax (Majority Vote)	5	2	40%
County General Tax (Majority Vote)	4	4	100%
County Init. Special Tax -Majority Vote*	1	0	0%
SpecDistrict Init. Tax -Majority Vote*	1	1	100%
City SpecialTax or G.O.bond (2/3 Vote)	9	7	78%
County Spec.Tax, G.O.bond (2/3 Vote)	6	4	67%
SpecDistrict Tax, G.O.bond (2/3 Vote)	12	7	58%
School ParcelTax (2/3 vote)	7	7	100%
School Init. Parcel Tax -Majority Vote	1	0	0%
School Bond 2/3 vote	1	0	0%
School Bond 55% vote	20	16	80%
Total	67	48	72%

The City/County of San Francisco is counted as a city

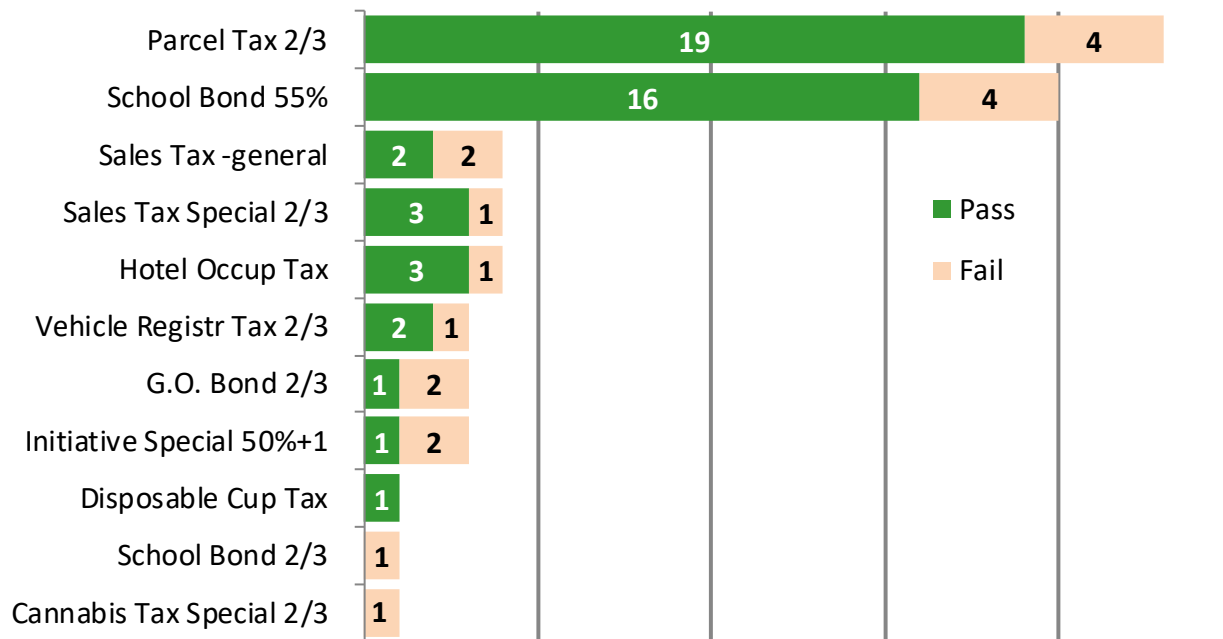


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Local Revenue Measures in California

	June2008		June2010		June2012		June2014		June2016		June 2018		March 2020		June 2022	
City General Tax (majority vote)	11/14	78.6%	12/14	85.7%	10/11	90.9%	8/8	100.0%	13/13	100.0%	17/18	94.4%	23/34	67.6%	2/5	40.0%
County General Tax (majority vote)	1/1	100.0%	2/2	100.0%	4/7	57.1%	/		0/2	0.0%	7/10	70.0%	3/9	33.3%	4/4	100.0%
Special Dist. Majority Fee (majority vote)			/		1/1	100.0%	/		/		1/1	100.0%	/		/	
City Initiative Special Tax (majority vote)			/		/		/		/		1/1	100.0%	/		/	
County Initiative Special Tax (majority vote)			/		/		/		/		/		/		0/1	0.0%
Special District Initiative Special Tax (majority vote)			/		/		/		/		/		/		1/1	100.0%
City SpecialTax orG.O.bond (2/3 vote)	2/5	40.0%	5/9	55.6%	2/8	25.0%	8/11	72.7%	7/10	70.0%	6/9	66.7%	8/16	50.0%	7/9	77.8%
County Special Tax (2/3 vote)	1/2	50.0%	1/1	100.0%	3/3	100.0%	2/5	40.0%	1/5	20.0%	0/2	0.0%	0/4	0.0%	4/6	66.7%
Special District (2/3 vote)	5/10	50.0%	7/11	63.6%	4/10	40.0%	9/12	75.0%	2/6	33.3%	9/18	50.0%	3/26	11.5%	7/12	58.3%
School Parcel Tax (2/3 vote)	6/13	46.2%	16/22	72.7%	9/13	69.2%	5/5	100.0%	7/7	100.0%	10/11	90.9%	14/28	50.0%	7/7	100.0%
School Initiative ParcelTax (majority vote)			/		/		/		/		1/1	100.0%	/		0/1	0.0%
School Bond 2/3 vote	1/1	100.0%	/		/		1/1	100.0%	1/1	100.0%	0/2	0.0%	1/2	50.0%	/	
School Bond 55% vote	25/32	78.1%	15/20	75.0%	25/34	73.5%	32/43	74.4%	41/45	91.1%	33/38	86.8%	43/119	36.1%	16/20	80.0%
Total	52/78	66.7%	58/79	73.4%	58/87	66.7%	65/85	76.5%	72/89	80.9%	85/111	76.6%	95/238	39.9%	48/67	71.6%

California Local Tax & Bond Measures June 2022



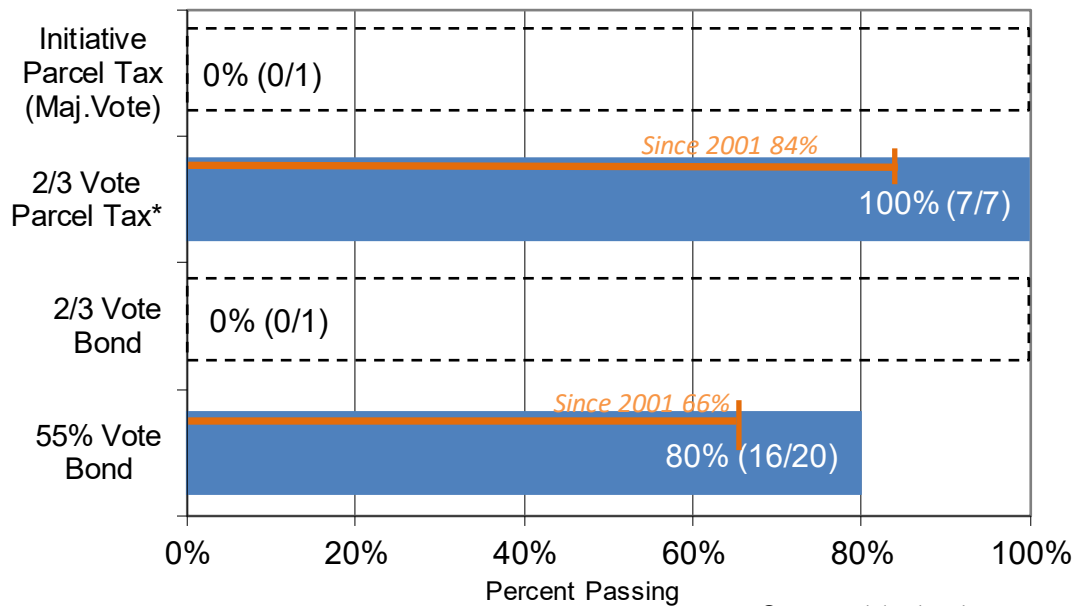
Includes city, county, special district and school measures

School Measures: Bonds and Parcel Taxes

School bonds are used for capital facilities and involve a borrowing that is paid back over time with an increase in the ad valorem property tax rate. The passage rate this election for school bonds is right at prior elections although the number of measures is lower.

Parcel taxes are non ad valorem (rate per parcel) taxes. Proceeds from parcel taxes may be used to pay for operations. All of the school parcel taxes passed, except one. Notably, that was the only one that was a new tax – not an extension. It was also the only one qualified by initiative and so, pursuant to recent court decisions, needed just majority voter approval.

School Tax & Bond Measures June 2022



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School Parcel Taxes ✓

Parcel taxes are non ad-valorem taxes on property (rate per parcel). Proceeds from parcel taxes may be used to pay for operations.

In this election, there were seven measures that were extensions of previously approved taxes. All were placed on the ballot by their school district boards and required two-thirds voter approval. All seven passed.

The Manhattan Beach Unified School District parcel tax measure was placed on the ballot via citizen initiative and therefore, under recent court rulings, required only majority approval for passage. Unlike the other school parcel tax measures in this election, this was a new tax. The measure was defeated.

School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Kenwood SD	Sonoma	Measure A	\$52/yr	extend	5yrs	81.1%	18.9%	PASS
Larkspur-Corte Madera SD	Marin	Measure E	\$910/yr	extend	10yrs	77.3%	22.7%	PASS
Belmont-Redwood Shores SD	San Mateo	Measure C	\$292/yr	extend	10yrs	75.1%	25.0%	PASS
Milpitas USD	Santa Clara	Measure E	\$84/yr	extend	8yrs	74.5%	25.5%	PASS
Brisbane SD	San Mateo	Measure G	\$131/yr	extend	6yrs	73.2%	26.8%	PASS
Alum Rock SD	Santa Clara	Measure I	\$214/yr	extend	7yrs	69.4%	30.6%	PASS
Mount Pleasant SD	Santa Clara	Measure H	\$84/yr	extend	8yrs	68.5%	31.5%	PASS

School Parcel Tax - Majority Vote via Initiative

Manhattan Beach USD	Los Angeles	Measure A	\$1095/yr increase	12yrs	32.0%	68.0%	FAIL
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School Bonds ✓

There were 21 local school bonds on the ballot this election, all but one requiring 55 percent approval. Sixteen passed, including two that were initially trailing after election night, a total of \$86.85 billion in approved bonds. El Centro Elementary School District designed a measure that did not meet Proposition 39 (2000) rules to be approved by 55 percent of ballots cast but instead required two-thirds approval. It failed.

School Bond Measures - 55% Approval

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>YES%</u>	<u>NO%</u>	
Westside Elementary School District	Fresno	Measure A	4,500,000	88.2%	11.8%	PASS
Ravenswood City SD	San Mateo	Measure I	110,000,000	71.9%	28.1%	PASS
Mill Valley SD	Marin	Measure G	194,000,000	68.4%	31.6%	PASS
San Rafael City HSD	Marin	Measure B	216,000,000	67.8%	32.2%	PASS
San Rafael City ESD	Marin	Measure C	152,000,000	67.0%	33.0%	PASS
Anderson Valley USD	Mendocino	Measure M	13,000,000	62.5%	37.5%	PASS
Jefferson ESD	San Mateo	Measure J	45,000,000	62.5%	37.5%	PASS
Little Lake City SD	Los Angeles	Measure LL	36,000,000	62.1%	37.9%	PASS
Hillsborough City SD	San Mateo	Measure H	140,000,000	61.4%	38.6%	PASS
Muroc Joint USD	Kern / San Bernardino	Measure B	21,000,000	60.6%	39.4%	PASS
San Lucas Union School District	Monterey	Measure C	3,600,000	59.5%	40.5%	PASS
Chowchilla UHSD	Madera	Measure S	25,100,000	58.1%	41.9%	PASS
Alameda USD	Alameda	Measure B	298,000,000	56.3%	43.7%	PASS
Westmorland Union Elementary SD	Imperial	Measure w	3,750,000	56.1%	43.9%	PASS
Fremont Union HSD	Santa Clara	Measure G	275,000,000	55.7%	44.3%	PASS
Westmorland Union Elementary SD	Imperial	Measure z	3,750,000	55.6%	44.4%	PASS
Millbrae ESD	San Mateo	Measure E	90,000,000	53.6%	46.4%	FAIL
Imperial Unified SD	Imperial	Measure A	50,000,000	50.4%	49.6%	FAIL
Sierra Sands USD	Kern / San Bernardino	Measure C	52,800,000	41.3%	58.7%	FAIL
Merced River Union Elementary SD	Merced	Measure T	3,500,000	23.5%	76.5%	FAIL

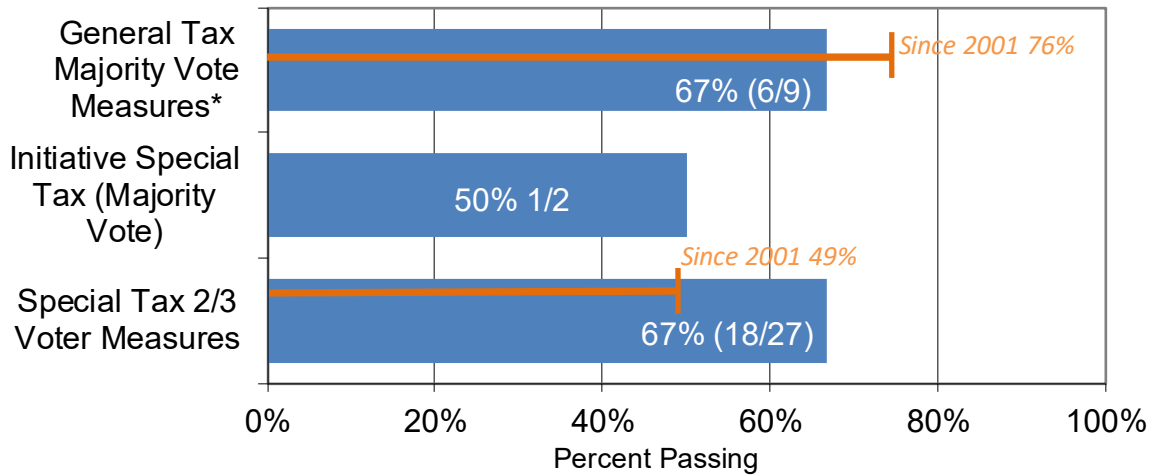
School Bond Measures - Two-Thirds Vote

<u>Agency Name</u>	<u>County</u>		<u>Amount</u> <u>(millions)</u>	<u>YES%</u>	<u>NO%</u>	
El Centro Elementary SD	Imperial	Measure y	37,800,000	56.7%	43.3%	FAIL

City, County and Special District Measures

While there were fewer measures on the ballot than in prior elections, the passage rate of local non-school majority vote tax measures was slightly better than prior elections.

City, County, Special District Tax & Bond Measures June 2022



Parcel Taxes and Special Taxes (non-school) ✓

There were sixteen non-school parcel taxes all placed on the ballot by city councils or special district governing boards, requiring two-thirds voter approval. Twelve passed, eight of which were extensions.

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

Agency Name	County	Measure	Amount	Purpose	sunset	YES%	NO%	Result	Action
Sleepy Hollow Fire Prot	Marin	Measure L	\$94.5+/yr	fire/ems	4yrs	87.0%	13.0%	PASS	extend
Ross	Marin	Measure I	\$94.5+/yr	ems	4yrs	87.0%	13.0%	PASS	extend
Firehouse Community P	Marin	Measure M	\$75/yr	parks	4yrs	83.6%	16.4%	PASS	increase
Kentfield Fire Protector	Marin	Measure K	\$94.5+/yr	ems	4yrs	83.5%	16.5%	PASS	extend
Oakland	Alameda	Measure C	\$114.50/yr	library	30yrs	82.4%	17.7%	PASS	extend
Larkspur	Marin	Measure H	\$94.5+/yr	ems	4yrs	81.9%	18.1%	PASS	extend
San Anselmo	Marin	Measure J	\$94.5+/yr	ems	4yrs	81.4%	18.6%	PASS	extend
Fallen Leaf Lake Commu	El Dorado	Measure A	\$660+/yr	fire	4yrs	81.0%	19.1%	PASS	extend
South County Ambulan	Tuolumne	Measure W	\$90/yr	EMS	5yrs	77.9%	22.1%	PASS	extend
Sundance Trail Zone of	El Dorado	Measure C	\$600+/yr	roads	none	73.2%	26.8%	PASS	increase
River Delta Fire District	Sacramento	Measure H	\$90/yr	fire	none	72.1%	27.9%	PASS	increase
Martinez	Contra Cos	Measure F	\$79/yr	open space preservation	30yrs	68.8%	31.2%	PASS	increase
Exeter Public Cemetery	Tulare	Measure U	\$35/yr	cemetery	0	61.6%	38.4%	FAIL	increase
Oceano Community Ser	San Luis Ob	Measure A	\$180+/yr	fire/ems	none	60.9%	39.1%	FAIL	increase
Knolls Property Owners	El Dorado	Measure B	\$300+/yr	roads	none	55.6%	44.4%	FAIL	increase
Cascade Drainage Zone	El Dorado	Measure E	\$350/yr	drainage	none	0.0%	100.0%	FAIL	increase

Local Add-On Sales Taxes (Transaction and Use Taxes) ✓

Voters in four cities considered general purpose majority vote add-on sales tax rates ranging from 1/4 percent to one percent. Two passed. Susanville paired their general tax measure with an advisory measure naming specific uses.

Avalon had both a sales tax and a hotel occupancy tax on the same election and both failed. The Santa Cruz City measure, initially passing after election night, narrowly failed when all votes were tallied.

Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval							
<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	<u>incr/ext</u>
Torrance	Los Angeles	Measure SS	1/2 cent	none	55.0%	45.1%	PASS increase
Susanville	Lassen	Measure P	1 cent	none	54.7%	45.3%	PASS increase
Santa Cruz	Santa Cruz	Measure F	1/2 cent		49.9%	50.1%	FAIL increase
Avalon	Los Angeles	Measure S	1/4 cent	none	34.0%	66.0%	FAIL increase

There were also four special add-on sales tax measures for specific purposes. Three passed, two of which were extensions of existing taxes.

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

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	<u>incr/ext</u>
County of Fresno	Fresno	Measure Z	1/10 cent	zoo	15yrs	82.4%	17.6%	PASS extend
Truckee	Nevada	Measure U	by 1/4 cent to 1/2 cent	open space / trails	none	76.4%	23.6%	PASS increase
County of Marin	Marin	Measure A	1/4 cent	open space / trails	9yrs	74.7%	25.3%	PASS extend
County of Napa	Napa	Measure L	1/4 cent	fire	10yrs	56.4%	43.7%	FAIL increase

Two add-on sales tax measures were placed on the ballot by citizens initiative. Under recent court rulings, the Proposition 218 state constitutional requirement for a two-thirds vote for a special tax does not apply to a measure placed on the ballot by initiative. Nevertheless, the sales tax for fire services in Kings County was soundly defeated and the hospital sales tax in Mariposa county achieved over well two-thirds approval.

Transactions and Use Tax (Add-on Sales Tax) - Initiative Special Tax - Majority Vote

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	<u>incr/ext</u>
John C. Fremont Healthcare District	Mariposa	Measure N	1 cent	hospital	40yrs	69.6%	30.4%	PASS increase
County of Kings	Kings	Measure F	1/2 cent	fire	none	35.7%	64.3%	FAIL increase

Transient Occupancy Taxes ✓

There were four Transient Occupancy Tax (Hotel Tax) measures, all for general purposes requiring majority voter approval. Avalon had both a sales tax and this hotel occupancy tax on the same election and both failed.

Transient Occupancy Tax Tax Measures: Majority Vote General Use

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	<u>incr/ext</u>
County of Placer - North Tahoe TOT	Placer	Measure A	by 2% to 10%	none	90.0%	10.0%	PASS extend
County of Santa Cruz Unincorporated	Santa Cruz	Measure B	by 1% to 12%	none	69.2%	30.8%	PASS increase
County of Humboldt Unincorporated	Humboldt	Measure J	by 2% to 12%	none	63.3%	36.7%	PASS expand
Avalon	Los Angeles	Measure TT	by 1% to 13%	10yrs	46.5%	53.5%	FAIL increase

Vehicle Registration Taxes ✓

Three counties submitted measures to continue existing local vehicle registration taxes used for abandoned vehicle abatement. Since Proposition 26 of 2010, these are now legally taxes - not fees - and require two-thirds voter approval. Unusual for a tax extension, Sacramento County’s measure failed, although it had 58 percent approval.

Abandoned Vehicle Abatement Tax (Fees prior to Prop26 of 2010) - 2/3 voter approval required

<u>Agency Name</u>		<u>Measure</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/F, incr/ext</u>
County of Humboldt	Humboldt	Measure K	\$1/veh	10yrs	79.5%	20.5%	PASS extend
County of Contra Costa	Contra Costa	Measure G	\$1/veh	10yrs	67.4%	32.6%	PASS extend
County of Sacramento	Sacramento	Measure C	\$1/veh	10yrs	57.7%	42.3%	FAIL extend

General Obligation Bonds ✓

There were three non-school general obligation bonds. On election night, only the City of Saint Helena water bond appears to be passing.

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

<u>Agency</u>		<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Saint Helena	Measure H	\$ 19,150,000	\$14.82/\$100k	74.7%	25.3%	PASS
San Francisco	Proposition A	\$ 400,000,000	\$9.61/\$100K	65.1%	34.9%	FAIL
Antelope Valley Healthcare District	Measure H	\$ 400,000,000		57.4%	42.6%	FAIL

Disposable Cup Tax (Business Operations Tax) ✓

Voters in the County of Santa Cruz approved a measure to adopt a 12.5 cent per cup charge on single use cups, the first of its kind. The County previously imposed a 25 cent per cup charge on single use cups sold in the unincorporated areas of the county. The charge, which is to go into effect on July 1, 2022 is collected and retained by sellers. The cities of Watsonville and Santa Cruz already impose single use cup charges.

The measure, which passed easily, adopts have of the charge as a tax, to be remitted by businesses to the county for general purposes including environmental cleanup. The remaining 12.5 cents per cup will continue to be retained by the sellers.

The ballot question reads: *“To reduce pollution, trash and plastics entering local waters and beaches; protect water quality, public health and marine life; address illegal dumping; help prevent wildfires; clean/maintain parks and public areas; and provide environmental education and other general services, shall 12.5 cents of Santa Cruz County’s existing single-use cup charge be collected as a tax until ended by voters, raising approximately \$700,000 annually and requiring public spending reports?”*

Single Use Cup Tax - Majority Vote General Use

<u>Agency Name</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
County of Santa Cruz Unincorporated	Measure C	12.5cents/cup	none	68.2%	31.8%	PASS

Cannabis – Local Excise Taxes ✓

After a flurry of cannabis taxation measures in recent elections, there was just one this time. Revenues collected from the Huntington Beach measure are earmarked “for the specific purposes of funding police, homeless prevention, behavioral health services, and intervention programs....” The measure fell short of the two-thirds approval needed with 64.6% support.

Cannabis Taxes - Two-Thirds Vote Special Purpose

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Huntington Beach	Orange	Measure A 6% of gross receipts	police services	none	64.6%	35.4%	FAIL

Other Municipal Measures of Note ✓

Voters in three cities and the County of Siskiyou considered making elected clerk or county auditor positions appointed to improve professionalism and reduce costs. The Carlsbad measure was just 8 voted behind on election night with hundreds of votes still to be tabulated.

Appointed City Clerk / City Treasurer / etc.

<u>Agency Name</u>	<u>County</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Imperial	Imperial	Measure v appoint clerk	0	50.0%	50.0%	FAIL
Carlsbad	San Diego	Measure C appoint clerk	0	48.6%	51.4%	FAIL
South Gate	Los Angeles	Measure CC appoint clerk	0	42.5%	57.6%	FAIL
County of Siskiyou	Siskiyou	Measure P appoint county auditor-	0	38.4%	61.6%	FAIL

Five term limits measures passed.

Term limits			<u>YES%</u>	<u>NO%</u>	
<u>Agency Name</u>	<u>County</u>				
Glendale USD	Los Angeles	Measure T	89.0%	11.0%	PASS
Beverly Hills	Los Angeles	Measure TL	81.5%	18.5%	PASS
American Canyon	Napa	Measure I	80.5%	19.5%	PASS
Lynwood	Los Angeles	Measure R	61.0%	39.0%	PASS
Santa Clara Water Dist	Santa Clara	Measure A	50.6%	49.4%	PASS

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