

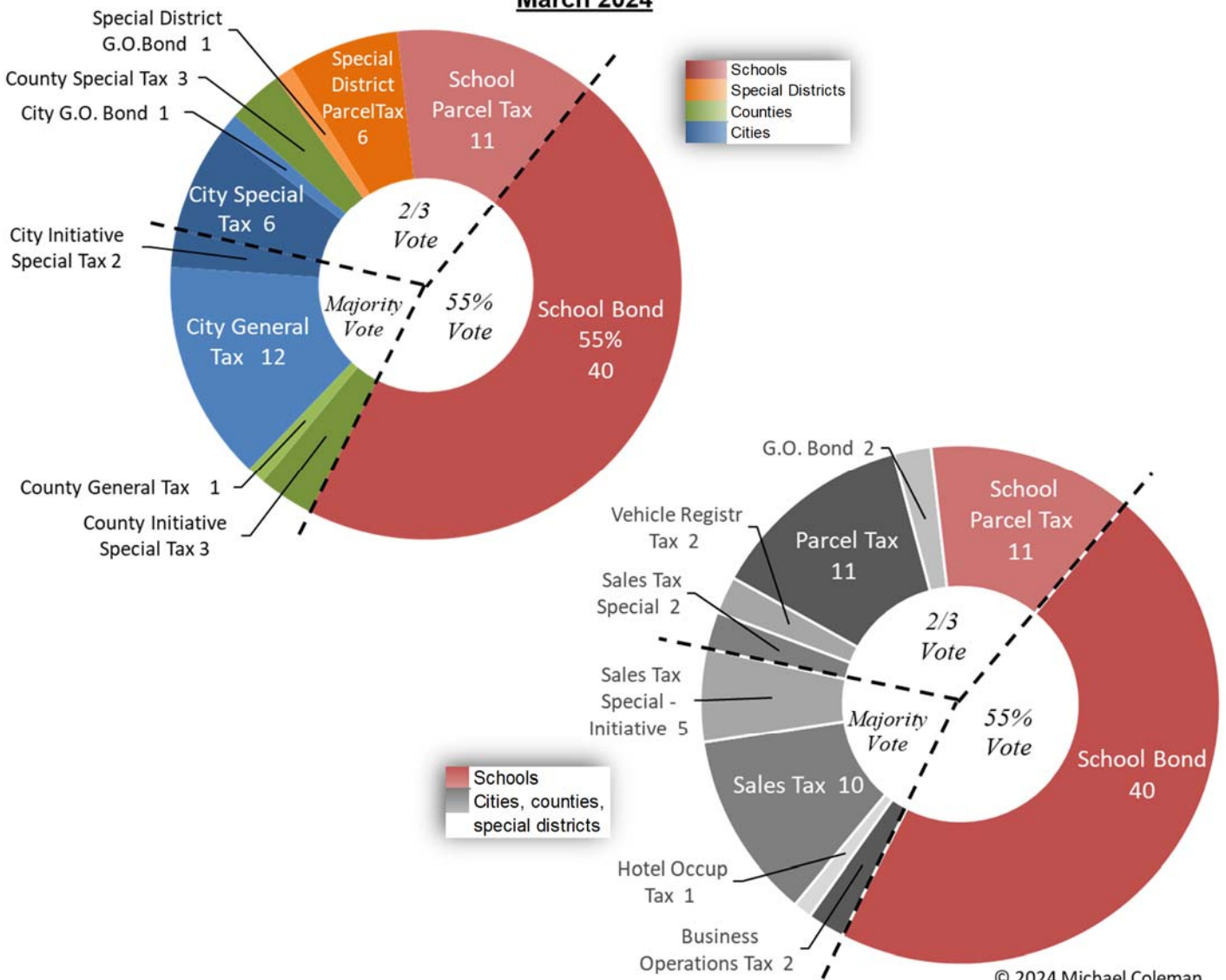
Local Revenue Measure Results March 2024

There were over 130 local measures on the March 5, 2024 election in California. Among these were 86 measures affecting local taxes, fees or charges.

Among the 86 measures were 51 school measures including 40 school bond measures seeking a total of \$3.9 billion in school construction bond financing. There were 35 city, county and special district fiscal measures including 18 majority vote measures and 17 special taxes and bond measures requiring two-thirds voter approval. Among these were 17 add-on sales tax measures and 11 parcel taxes.

Proposed Local Revenue Measures

March 2024

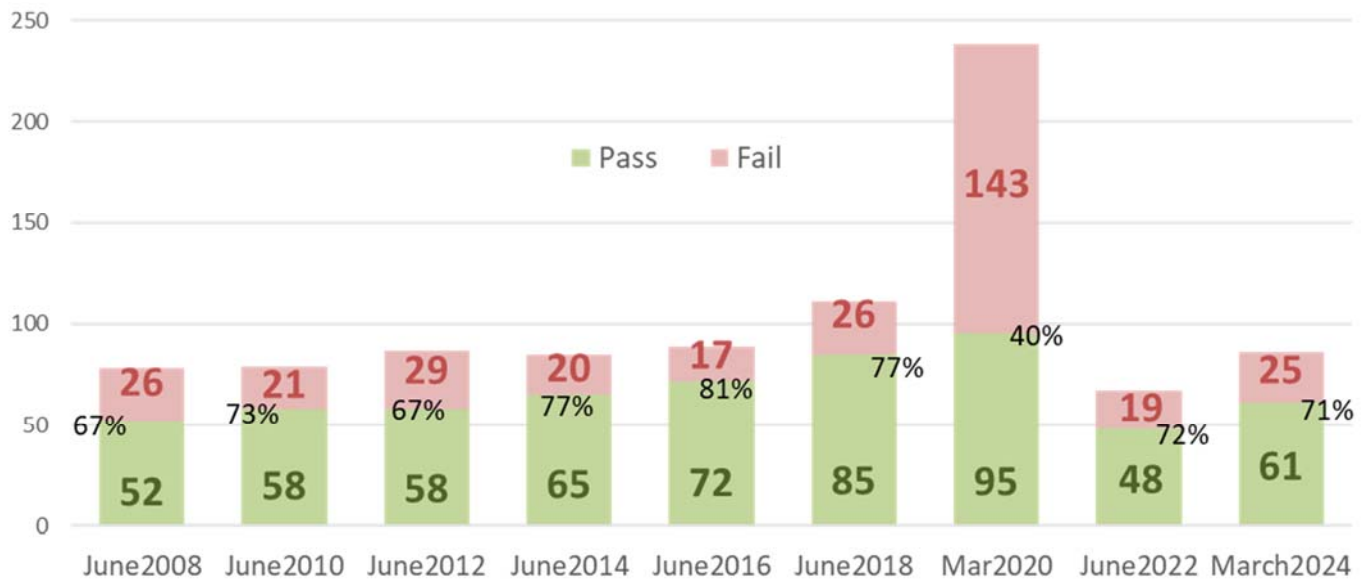


Election Results

With over 7.7 million votes cast and about 56,000 votes still to count statewide, most contests can be called. With millions of ballots counted after the initial election night returns, eight tax or bond measures flipped, seven from fail to pass, one from pass to fail.

Local Revenue Measures March 2024

	Total	Pass	Passing ¹
City General Tax (Majority Vote)	12	10	83%
County General Tax (Majority Vote)	1	1	100%
City Init. Special Tax (Majority Vote)*	2	2	100%
County Init. Special Tax (Majority Vote)*	3	2	67%
City Special Tax or G.O.bond (2/3 Vote)	7	4	57%
County Spec. Tax, G.O.bond (2/3 Vote)	3	1	33%
SpecDistrict Tax, G.O.bond (2/3 Vote)	7	7	100%
School ParcelTax (2/3 vote)	11	10	91%
School Bond (55% vote)	40	24	60%
Total	86	61	71%

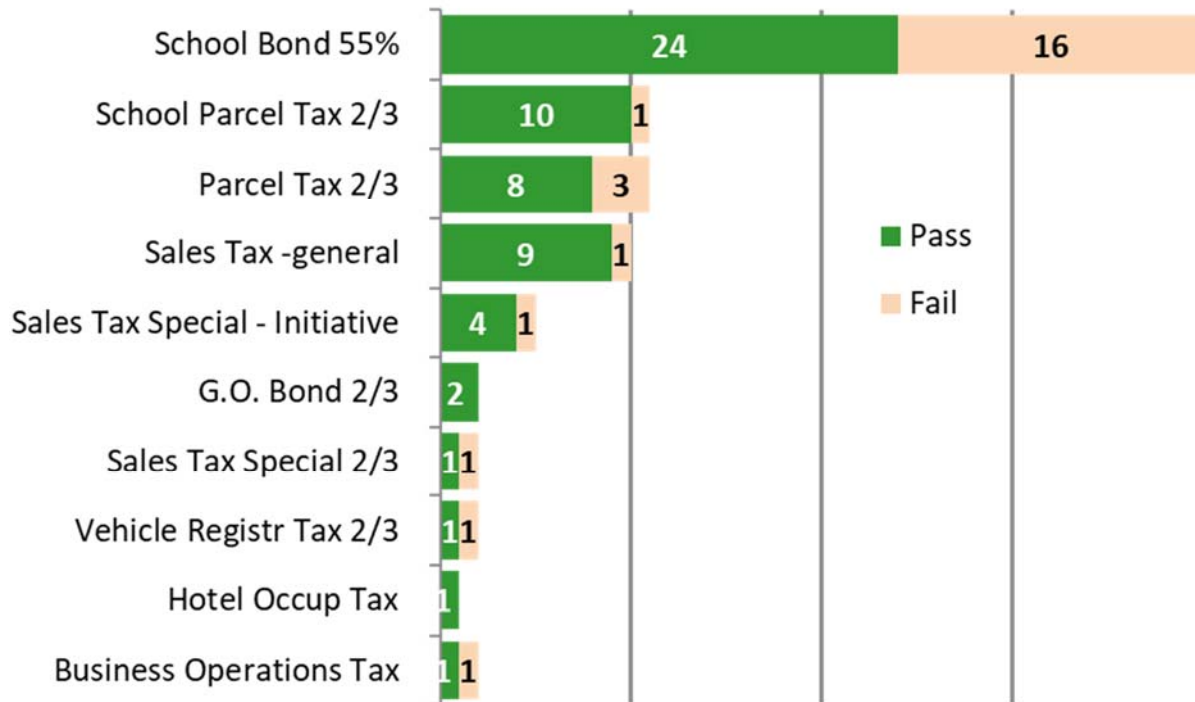


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Local Revenue Measures in California

	June2014		June2016		June 2018		March 2020		June 2022		March 2024	
City General Tax (majority vote)	8/8	100.0%	13/13	100.0%	17/18	94.4%	23/34	67.6%	2/5	40.0%	10/12	83.3%
County General Tax (majority vote)	/		0/2	0.0%	7/10	70.0%	3/9	33.3%	4/4	100.0%	1/1	100.0%
Special District Fee (majority vote)	/		/		1/1	100.0%	/		/		/	
City Initiative Special Tax (majority vote)			/		1/1	100.0%	/		/		/	
County Initiative Special Tax (majority vote)			/		/		/		0/1	0.0%	2/3	66.7%
Special District Initiative Special Tax (majority vote)			/		/		/		1/1	100.0%	/	
City SpecialTax or G.O.bond (2/3 vote)	8/11	72.7%	7/10	70.0%	6/9	66.7%	8/16	50.0%	7/9	77.8%	4/7	57.1%
County Special Tax (2/3 vote)	2/5	40.0%	1/5	20.0%	0/2	0.0%	0/4	0.0%	4/6	66.7%	1/3	33.3%
Special District (2/3 vote)	9/12	75.0%	2/6	33.3%	9/18	50.0%	3/26	11.5%	7/12	58.3%	7/7	100.0%
School Parcel Tax (2/3 vote)	5/5	100.0%	7/7	100.0%	10/11	90.9%	14/28	50.0%	7/7	100.0%	10/11	90.9%
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%	0/2	0.0%	1/2	50.0%	0/1	0.0%	/	
School Bond 55% vote	32/43	74.4%	41/45	91.1%	33/38	86.8%	43/119	36.1%	16/20	80.0%	24/40	60.0%
Total	65/85	76.5%	72/89	80.9%	85/111	76.6%	95/238	39.9%	48/67	71.6%	61/86	70.9%

California Local Tax & Bond Measures March 2024



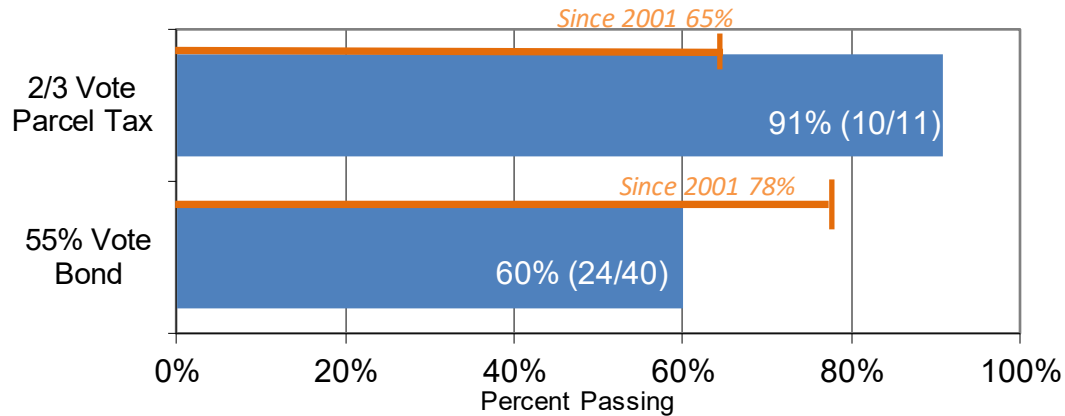
Includes city, county, special district and school measures

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 lower than in prior elections.

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

School Tax & Bond Measures March 2024



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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 eleven school parcel tax measures including eight extensions / increases of existing rates. All but one passed. Two measures that were trailing after election night have passed now that nearly all votes have been counted.

School Parcel Taxes (2/3 voter approval)

Agency Name	County	Measure	Term	Rate	Term	YES%	Result
Berkeley Unified School District	Alameda	Measure H extend	8 yrs	\$0.54/sf/yr	8 yrs	88.1%	PASS
Happy Valley Elementary School District	Santa Cruz	Measure G extend	8 yrs	\$99/yr	8 yrs	84.0%	PASS
Albany Unified School District	Alameda	Measure G extend	none	\$0.55/sf/yr	none	78.8%	PASS
Alameda Unified School District	Alameda	Measure E	9 yrs	\$0.585/sf/yr	9 yrs	76.0%	PASS
Martinez Unified School District	Contra Costa	Measure C extend	8 yrs	\$75/yr	8 yrs	75.0%	PASS
Cotati-Rohnert Park Unified School District	Sonoma	Measure A extend	8 yrs	\$89/yr	8 yrs	75.0%	PASS
Jefferson Elementary School District	San Mateo	Measure C extend	9 yrs	\$88/yr	9 yrs	69.8%	PASS
Petaluma City (Elementary) School District	Sonoma	Measure E	8 yrs	\$89/yr	8 yrs	68.5%	PASS FLIP
Davis Joint Unified School District	Yolo / Solano	Measure N extend	none	\$768/yr	none	68.2%	PASS
Manhattan Beach Unified School District	Los Angeles	Measure MB extend	6 yrs	\$225/yr	6 yrs	67.8%	PASS FLIP
Petaluma Joint Union High School District	Sonoma / Marin	Measure B	8 yrs	\$89/yr	8 yrs	63.4%	FAIL

School Bonds ✓

There were 40 local school bonds on the ballot this election, all requiring 55 percent approval. Just 24 passed, approving a total of \$2.962 billion in bond financing for new school facilities. Two measures that were trailing after election night have passed with nearly all votes counted. The Wheatland UHSD SFID#1 measure trails by just 8 votes and is still too close to call.

School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	
Arcata School District	Humboldt	Measure B	\$ 12,500,000	\$30/\$100k	73.4%	PASS
Twin Ridges Elementary School	Nevada	Measure A	\$ 2,600,000	\$30/\$100k	72.1%	PASS
Moraga School District	Contra Costa	Measure D	\$ 52,000,000	\$30/\$100k	67.4%	PASS
Pacific Elementary School District	Santa Cruz	Measure J	\$ 675,000	\$18/\$100k	67.1%	PASS
Sunnyvale School District	Santa Clara	Measure C	\$ 214,000,000	\$15/\$100k	67.0%	PASS
Hueneme Elementary School District	Ventura	Measure C	\$ 53,700,000	\$30/\$100k	66.4%	PASS
Woodside Elementary School District	San Mateo	Measure E	\$ 36,000,000	\$30/\$100k	65.4%	PASS
Live Oak Elementary School District	Santa Cruz	Measure H	\$ 44,000,000	\$30/\$100k	64.6%	PASS
Hayward Unified School District	Alameda	Measure I	\$ 550,000,000	\$60/\$100k	64.1%	PASS
Fowler Unified School District	Fresno	Measure G	\$ 44,000,000	\$50/\$100k	62.6%	PASS
Benicia Unified School District	Solano	Measure C	\$ 122,500,000	\$60/\$100k	62.4%	PASS
San Leandro Unified School District	Alameda	Measure J	\$ 174,000,000	\$37/\$100k	62.3%	PASS
Culver City Unified School District	Los Angeles	Measure E	\$ 358,000,000	\$60/\$100k	61.9%	PASS
Garvey School District	Los Angeles	Measure G	\$ 60,000,000	\$30/\$100k	61.7%	PASS
Pacifica School District	San Mateo	Measure G	\$ 70,000,000	\$30/\$100k	61.2%	PASS
Pacific Elementary School District	Santa Cruz	Measure I	\$ 1,300,000	\$30/\$100k	60.6%	PASS
San Carlos School District	San Mateo	Measure H	\$ 176,000,000	\$30/\$100k	59.4%	PASS
Rincon Valley Union School District	Sonoma	Measure G	\$ 65,600,000	\$30/\$100k	59.4%	PASS
South Whittier School District	Los Angeles	Measure K	\$ 37,500,000	\$30/\$100k	58.5%	PASS
Antioch Unified School District	Contra Costa	Measure B	\$ 195,000,000	\$48/\$100k	57.9%	PASS
Desert Sands Unified School District	Riverside	Measure A	\$ 675,000,000	\$60/\$100k	57.8%	PASS
Riverbank Unified School District	Stanislaus	Measure N	\$ 2,100,000	\$60/\$100k	57.4%	PASS
Harmony Union School District	Sonoma	Measure D	\$ 13,500,000	\$30/\$100k	56.6%	PASS ^{FLIP}
Fort Ross School District	Sonoma	Measure C	\$ 2,100,000	\$30/\$100k	55.6%	PASS ^{FLIP}
Wheatland Union High School District SFID#1	Yuba	Measure T	\$ 20,000,000	\$30/\$100k	54.7%	FAIL ^{TOO CLOSE}
Plumas Lake Elementary School District	Yuba	Measure W	\$ 18,000,000	\$30/\$100k	54.1%	FAIL
Plumas Lake Elementary School District	Yuba	Measure V	\$ 18,000,000	\$30/\$100k	53.9%	FAIL
Tamalpais Union High School District	Marin	Measure A	\$ 517,000,000	\$30/\$100k	53.8%	FAIL
Sutter Union High School District	Sutter	Measure B	\$ 13,800,000	\$25/\$100k	53.3%	FAIL
Plumas Lake Elementary School District	Yuba	Measure X	\$ 18,000,000	\$30/\$100k	53.1%	FAIL
Mammoth Unified School District	Mono	Measure I	\$ 70,000,000	\$37/\$100k	53.0%	FAIL
Santa Paula Unified School District	Ventura	Measure B	\$ 36,000,000	\$28/\$100k	51.6%	FAIL
Santa Paula Unified School District	Ventura	Measure A	\$ 55,900,000	\$60/\$100k	50.5%	FAIL
Kelseyville Unified School District	Lake	Measure Q	\$ 35,500,000	\$60/\$100k	50.2%	FAIL

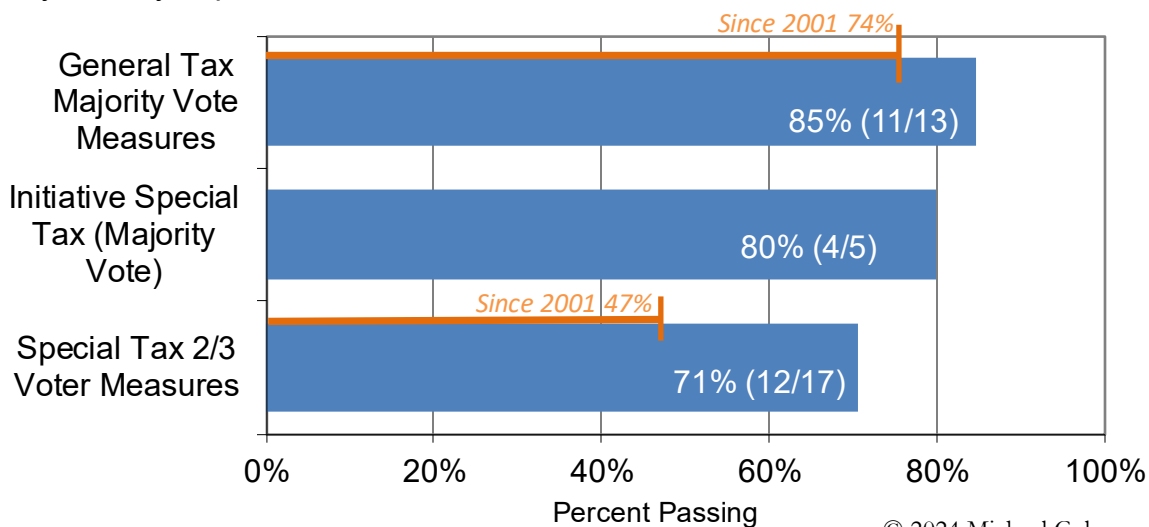
School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	
Delhi Unified School District	Merced	Measure E	\$ 17,000,000	\$60/\$100k	49.7%	FAIL
Howell Mountain Elementary School District	Napa	Measure D	\$ 9,000,000	\$30/\$100k	49.6%	FAIL
Chualar Union School District	Monterey	Measure O	\$ 5,600,000	\$30/\$100k	49.0%	FAIL
Mountain Empire Unified School District	San Diego	Measure B	\$ 20,000,000	\$40/\$100k	48.4%	FAIL
Wheatland Union High School District SFID#2	Yuba	Measure U	\$ 8,700,000	\$28/\$100k	42.4%	FAIL
Marysville Joint Unified School District	Butte / Yuba	Measure S	\$ 97,000,000	\$49/\$100k	37.2%	FAIL

City, County and Special District Measures

The passage rate of local non-school majority vote tax measures was better than prior elections.

City, County, Special District Tax & Bond Measures March 2024



General Obligation Bonds ✓

There were two non-school general obligation bonds. Both passed. The Pajaro Health Care District measure was failing after election night but has now passed with nearly all votes counted.

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

<u>Agency</u>	<u>County</u>		<u>Amount</u>		<u>Rate</u>	<u>YES%</u>	
San Francisco	San Francisco	Measure A	\$ 300,000,000	Housing	\$57/\$100k	70.4%	PASS
Pajaro Valley Health Care District	Santa Cruz / Monterey	Measure N	\$ 116,000,000	Hospital	\$24/\$100k	68.2%	PASS FLIP

Parcel Taxes and Special Taxes (non-school) ✓

There were eleven non-school parcel taxes all placed on the ballot by city councils or special district governing boards, requiring two-thirds voter approval. All but three were extensions/increases of existing rates. Eight appear to have passed. The current county on the Rincon Ranch measure is 38 yes of 57 ballots, exactly two-thirds and too close to call. The Orange Cove measure is also too close to call. It is just a few votes short (340 of 512) with 2025 ballots left to count in the county.

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

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>Purpose</u>	<u>Term</u>	<u>YES%</u>	
Sierra City Fire District	Sierra	Measure B extend	\$60/yr	fire	none	92.4%	PASS
Highlands CSA (County Svc A San Mateo		Measure B extend	\$65/yr	fire/police	4 yrs	87.8%	PASS
Downeyville Fire Protection Di Sierra		Measure A extend	\$60/yr	fire	none	86.9%	PASS
Fieldbrook Glendale Communit Humboldt		Measure C extend	\$95/yr	fire/EMS	10 yrs	86.5%	PASS
Bel Marin Keys Community Se Marin		Measure G	\$1800+/yr	waterways	21 yrs	79.6%	PASS
Ross	Marin	Measure E extend	\$1201.50+/yr	fire/police	10 yrs	78.1%	PASS
Piedmont	Alameda	Measure F extend	\$743-\$1254/yr	general	4 yrs	75.9%	PASS
Rincon Ranch Community Serv San Diego		Measure C	\$250+\$10/acre	roads		66.7%	PASS <small>TOO CLOSE</small>
Orange Cove	Fresno	Measure O extend	\$95/yr	fire/police	none	66.4%	FAIL <small>TOO CLOSE</small>
California City	Kern	Measure A extend	\$146/yr	general	5 yrs	42.0%	FAIL
Adelanto	San Bernardino	Measure U	\$50to\$600/acre	general	20 yrs	34.9%	FAIL

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

Voters in eight cities and one county unincorporated area considered general purpose majority vote add-on sales tax rates ranging from 1/2 percent to one percent. All but one appear have passed. The City of Bell’s Measure, narrowly passing after election night, has now failed.

Pomona voters considered dueling measures regarding the extension of their previously approved ¾ cent add-on transactions tax. Measure P prevailed, extend the ¾ percent tax without sunset.

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

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>incr/e</u>	<u>Rate</u>	<u>Term</u>	<u>YES%</u>	
Benicia	Solano	Measure B	\$ -	3/4 cent	12 yrs	72.2%	PASS
Santa Cruz	Santa Cruz	Measure L	\$ -	1/2 cent	none	61.7%	PASS
Westminster	Orange	Measure E	\$ -	1/2 cent	none	61.6%	PASS
Chino	San Bernardino	Measure V	\$ -	1 cent	none	60.2%	PASS
Pomona	Los Angeles	Measure P	extend	3/4 cent	none	60.1%	PASS
La Canada Flintridge	Los Angeles	Measure LCF	\$ -	3/4 cent	none	59.0%	PASS
Pomona	Los Angeles	Measure X	reduce /extend	reduce by 1/4 to 1/2	none	54.8%	PASS
County of Santa Cruz - Uninc		Measure K	\$ -	1/2 cent	none	54.6%	PASS
Grass Valley	Nevada	Measure B	\$ -	3/8 cent	7 yrs	50.2%	PASS
Bell	Los Angeles	Measure I	\$ -	3/4 cent	none	46.9%	FAIL <small>FLIP</small>

There were also two special add-on sales tax measures for specific purposes. Nevada City’s measure for wildfire prevention and response passed.

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

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Purpose</u>	<u>Term</u>	<u>YES%</u>	
Nevada City	Nevada	Measure C	1/2 cent	Fire	5 yrs	69.2%	PASS
County of Plumas	Plumas	Measure A	3/4 cent	Sheriff		59.5%	FAIL

Five 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 citizens’ initiative. Nevertheless, the measures in Amador City and Merced achieved more than two-thirds approval.

The sales tax for the California state university in Fresno County was defeated. This would have been an unprecedented use of local sales taxes for a state program.

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

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Purpose</u>	<u>Term</u>	<u>YES%</u>	
Amador City	Amador	Measure K	1/4 cent	Transportation	10 yrs	85.6%	PASS
Merced	Merced	Measure C	same 1/2 cent	Police/Fire/EMS ext to 2044		68.6%	PASS
County of Sonoma		Measure H	1/2 cent	Fire	none	61.7%	PASS
County of Calaveras		Measure A	1 cent	Fire	none	57.2%	PASS
County of Fresno		Measure E	1/4 cent	CalStateUniv	25yrs	42.6%	FAIL

Vehicle Registration Taxes ✓

Two 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 to increase or extend. Mendocino’s measure passed but Calaveras’ measure narrowly failed.

Abandoned Vehicle Abatement Tax

(Fees prior to Prop26 of 2010) - 2/3 voter approval required

<u>Agency Name</u>	<u>Measure</u>	<u>Rate</u>	<u>Term</u>	<u>YES%</u>	<u>Pass/Fail</u>
County of Mendocino	Measure R	\$1/veh	10 yrs	80.0%	PASS
County of Calaveras	Measure B	\$1/veh	10 yrs	66.1%	FAIL

Business Operations Taxes ✓

Voters in the City of Sacramento rejected a revision of the City’s business operations tax. Voters in Riverside approved a cannabis business tax.

Business License Tax Measures

General Business License Tax Revisions - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	
City of Sacramento	Sacramento	Measure C	varies	none	38.5%	FAIL

Cannabis Tax - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	
City of Riverside	Riverside	Measure B	10%gross Rcpts	none	61.5%	PASS

Hotel Occupancy Tax ✓

A hotel occupancy tax increase was approved in the City of Benecia.

Hotel Occupancy Tax Tax Measures: Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Term</u>	<u>YES%</u>	
Benecia	Solano	Measure A	by 4% to 13%	12 yrs	77.6%	PASS

Other Municipal Measures of Note ✓

Voters in five cities considered having city councils appoint city clerk and treasurer positions rather than having them elected. Only the measure in Martinez, with active support from that city’s currently elected City Clerk, passed.

The City of Santa Clara remains the only city in California to elect it’s police chief. Voters in Lassen County turned back a proposal to improve the professionalism of important county financial functions by consolidating the Auditor, Controller, Tax Collector and Treasurer office and making that office appointed, rather than elected. The idea was not popular with the voters.

Appointed City Clerk / City Treasurer / etc.

<u>Agency Name</u>	<u>County</u>		<u>Proposal</u>	<u>YES%</u>	
Martinez	Contra Costa	Measure A	Appoint Clerk	65.7%	PASS
Loomis	Placer	Measure A	Appoint Clerk	49.9%	FAIL
Colton	San Bernardino	Measure T	Appoint Clerk	49.6%	FAIL
Los Banos	Merced	Measure G	Appoint Clerk & Treasurer	38.3%	FAIL
Santa Clara	Santa Clara	Measure A	Appoint Clerk	32.4%	FAIL
Santa Clara	Santa Clara	Measure B	Appoint Police Chief	27.6%	FAIL
County of Lassen		Measure T	Consolidate Auditor/ Controller/ TaxCollector/ Treasurer	22.2%	FAIL
County of Lassen		Measure U	Appoint Finance Director	26.0%	FAIL

Voters in San Bernardino County Fire Protection Zone FP-5 turned back a referendum to repeal a \$117 per parcel per year special parcel tax for fire services approved by voters in 2006.

Tax Repeal Referendum

<u>Agency Name</u>	<u>County</u>	<u>YES%</u>
San Bernardino County Fire Protection District Service Zone FP-5	San Bernardino Measure W	43.5% FAIL

The community of Mountain House in San Joaquin County voted to become an incorporated city, Californias first new city since 2011.

City Incorporation

Mountain House NEW	San Joaquin Measure D	90.9% PASS
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