

Local Revenue Measures November 2005

In the November 2005 special statewide election, voters in California considered more than 100 local measures¹ related to local agency taxes, fees and financing. Thirty-six (36) of these measures concerned city taxes, fees or financing. Six (6) concerned counties (including the City/County of San Francisco) and sixteen (16) concerned special districts. There were forty-one (41) school measures including school bonds and parcel taxes. Among the city measures, eleven (11) were special taxes or bonds requiring 2/3 voter approval and twenty-five (25) concerned general taxes requiring majority voter approval.

Observations

1. Most measures requiring 2/3 voter approval (parcel taxes, special taxes, non-school bonds) failed.
2. Most school bonds requiring 55% approval passed. Continuance of existing school parcel taxes passed even with the 2/3 approval threshold.
3. Proposals to increase utility user taxes failed.
4. Most other general tax measures requiring 50% majority approval passed.

Transaction and Use Taxes

Twelve cities placed local transactions and use tax proposals before their voters with a 2/3 vote of the governing board of the agency. Nine were proposed as general taxes requiring majority voter approval. Dinuba and Porterville, both in Tulare County, were proposed as special taxes earmarked for police and fire services and required 2/3 voter approval. Delano (Kern County) proposed a 2/3 vote 1/2 cent tax dedicated to streets and roads and in Imperial County, a hospital district renewed its special 1/2 cent tax.

Nine of the ten general taxes were for a 1/2 cent transactions and use tax added to the existing local sales tax. National City (San Diego County) proposed a full one cent transactions and use tax increase. Seven of the ten general transactions and use tax measures passed and three failed including the National City proposal.

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

Agency Name	County	Measure Name	Title	YES%	NO%	
Richmond	Contra Costa	Measure Q	1/2 Cent Transactions and Use Tax Ordinance --	34.6%	65.5%	❌
San Rafael	Marin	Measure S	1/2 Cent Transactions and Use Tax -- City of Sa	69.4%	30.6%	✅
Merced	Merced	Measure C	1/2 Cent Sales Tax City of Merced	64.2%	35.8%	✅
Salinas	Monterey	Measure V	1/2 Cent Sales Tax -- City of Salinas	61.1%	38.9%	✅
National City	San Diego	Proposition B	1 Cent Sales Tax - City of National City	42.9%	57.1%	❌
Scotts Valley	Santa Cruz	Measure C	1/2 Cent Sales Tax Increase -- City of Scotts Val	70.8%	29.2%	✅
Fairfield	Solano	Measure E	1/2 Cent Sales Tax - City of Fairfiled	45.2%	54.8%	❌
Waterford	Stanislaus	Measure Q	1/2 Cent Sales Tax - City Of Waterford	52.0%	48.0%	✅
Tulare	Tulare	Measure I	1/2 Cent Sales Tax -- City of Tulare	71.3%	28.7%	✅

Both public safety special tax proposals in Tulare County passed as did the hospital tax, but Delano's proposal garnered 53% in a losing effort.

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

Special Transactions & Use Tax Measures (2/3 voter approval required)				YES%	NO%	
Delano	Kern	Measure H	1/2 Cent Sales Tax for Streets & Roads	53.0%	47.0%	♀
Dinuba	Tulare	Measure F	3/4 Cent Sales Tax Police & Fire	73.8%	26.2%	♂
Porterville	Tulare	Measure H	1/2 Cent Sales Tax Police & Fire	70.5%	29.5%	♂
Heffernan Memorial Hospital District	Imperial	Measure Q	Continue 1/2 Cent Sales Tax Heffernan M	72.6%	27.4%	♂

Transient Occupancy (Hotel/Motel) Taxes

Residents of three cities and one county considered Hotel Tax (Transient Occupancy Tax) measures. All concerned majority vote general purpose taxes. Voters in the City of Commerce (LA County) approved a new Transient Occupancy Tax of 12%. Voters in Sunnyvale (Santa Clara County) approved an increase in their TOT from 8.5% to 9.5%. Voters in Baldwin Park (LA County) rejected a proposal to increase their 10% TOT to 12% over a two year period. In Sierra County, voters approved the application of their existing TOT to campers in federally owned campgrounds.

Transient Occupancy Tax Tax Measures

Agency Name	County	Measure No	Proposal	%Needed	YES%	NO%	
Commerce	Los Angeles	Measure A	new 12% effective Jan 1, 2006	50.0%	58.5%	41.5%	♂
Baldwin Park	Los Angeles	Measure B	increase from 10% to 11% 1/1/06, to 12% 1/1/07	50.0%	38.2%	61.8%	♀
Sunnyvale	Santa Clara County	Measure E	increase from 8.5% to 9.5% over two years	50.0%	68.6%	31.4%	♂
Sierra County	Sierra	Measure A	extend to Federal campgrounds	50.0%	59.6%	40.4%	♂

Utility User Taxes

Voters in seven cities considered eight measures to increase or extend utility user taxes. All four successful measures simply extended existing UUTs. Failing measures included an extension proposal in La Habra the proposal in Signal Hill which earmarked the funds for police facilities and equipment and therefore required 2/3 voter approval and a proposal to increase the existing general purpose UUT in King City that the city chose to call a special tax requiring a 2/3 vote.

Agency Name	County	Measure No	Proposal	%Need	YES%	NO%	
Brawley	Imperial	Measure O	Extend 4% UUT from 2008 to 2013	50.0%	51.7%	48.3%	♂
La Habra	Orange	Measure G	extend existing 6% UUT at 4.5% indefinitely.	50.0%	47.4%	52.6%	♀
Portola Valley	San Mateo	Measure H	extend existing 5.5% UUT	50.0%	52.2%	47.8%	♂
Portola Valley	San Mateo	Measure I	extend existing 2% UUT	50.0%	57.5%	42.5%	♂
East Palo Alto	San Mateo	Measure J	extend existing 5% UUT	50.0%	53.7%	46.3%	♂
Farmersville	Tulare	Measure G	new 4% UUT	50.0%	46.0%	54.0%	♀
Signal Hill	Los Angeles	Measure H	new 3% UUT on electric, gas, water, other for Police facilities & equipment. 15 yr sunset.	66.7%	44.8%	55.2%	♀
King City	Monterey	Measure K	increase from 2% to 6% telephone electr water gas cable.	66.7%	51.5%	48.5%	♀

Other General Taxes

Five cities considered proposals for various other general purpose taxes including Business License Tax, admissions tax, and a parking tax. All passed. Sunnyvale voters revised their Business License Tax schedule and voters in San Buenaventura imposed a new 15% business license tax on operators of cardrooms. Indian Wells increased the maximum Admissions Tax rate the City Council may impose from 5% to 10%. Voters in Millbrae

narrowly approved a new 10% tax on off-street parking. In Vacaville, the city brought its water and sewer utility transfers into compliance with Proposition 218 with the approval of these transfers as general taxes.

General Tax Measures

<u>Agency Name</u>	<u>County</u>	<u>Measure N Title</u>	<u>Proposal</u>	<u>YES%</u>	<u>NO%</u>
Sunnyvale	Santa Clara	Measure D Business License Tax -- City of Sunnyvale	increase various	56.0%	44.0%
San Buenaventura	Ventura	Measure D5 Cardroom Tax -- City of San Buenaventura	-	69.1%	30.9%
Indian Wells	Riverside	Measure H Admission Tax -- City of Indian Wells	increase from 5% to 10%	82.0%	18.0%
Vacaville	Solano	Measure G City Water and Sewer Operation Funding	continue transfers as tax	53.6%	46.5%
Millbrae	San Mateo	Measure Q Parking Tax -- City of Millbrae	new 10% tax	50.5%	49.5%

Municipal Service (Parcel) Taxes and Bonds

Municipal Service Taxes, often called “parcel taxes,” were on the ballot in eight cities. Each required 2/3 voter approval. Only the Fillmore swimming pool tax passed – narrowly. However, six of the eight unsuccessful measures achieved more than 55% approval.

City Municipal Service (Parcel) Taxes and Bonds (2/3 vote)

<u>Agency Name</u>	<u>County</u>	<u>Measure Na Title</u>	<u>YES%</u>	<u>NO%</u>
Clayton	Contra Costa	Measure M Special Tax & Bond -- City of Clayton	44.6%	55.4%
Walnut Creek	Contra Costa	Measure R General Obligation Bond -- City of Walnut C.	61.1%	38.9%
Sierra Madre	Los Angeles	Measure F Special Tax for Public Safety -- City of Sierra	50.0%	50.0%
San Anselmo	Marin	Measure B Parcel Tax -- Town of San Anselmo	55.4%	44.6%
San Bernardino	San Bernardino	Measure S Library Relief Act -- City of San Bernardino	55.3%	44.7%
San Francisco	San Francisco	Proposition B Street and Sidewalk Improvement Bonds	57.2%	42.9%
East Palo Alto	San Mateo	Measure K Parcel Tax -- City of East Palo Alto	55.2%	44.8%
Fillmore	Ventura	Measure B5 Parcel Tax for Swimming Pool - City of Fillm	67.2%	32.8%

Proposition 172 Allocation in Orange County

The Orange County Professional Firefighters Association and the Orange County Fire Authority pursued a local initiative (Measure D) that would have required the county to allocate a portion of its annual Proposition 172 Public Safety half cent sales tax revenues to the fire authority. The measure was opposed by the Board of supervisors and the County Sheriff among others. The County Board of Supervisors placed several competing measures on the ballot with the firefighter’s measure. All failed by wide margins.

Proposition 172 Reallocation Initiative & Response - Orange County

<u>Measure Na Title</u>	<u>YES%</u>	<u>NO%</u>
Measure B Public Safety Sales Tax Eligibility -- County of Orange	34.3%	65.7%
Measure C Homeland Security Infrastructure Fund -- County of Orange	27.6%	72.4%
Measure D Initiative Reallocating a Portion of County's Proposition 172 Funds from the County Sheriff-Coroner and District Attorney to the Orange County Fire Authority -- County of Orange	26.8%	73.2%
Measure E Ordinance to Reallocate Public Safety Sales Tax Funds to the Operation of Juvenile Detention Facilities and Monitoring of Juvenile Offenders and Adult Criminals on Probation by the Orange County Probation Department -- County of Orange	31.3%	68.7%

Special District Special Taxes and Bonds (2/3 Vote)

Fifteen proposals for special taxes were considered in special districts. Four achieved the required 2/3 voter approval. One out of the three fire district proposals passed but all three parks and recreation district proposals failed. A library tax in El Dorado County failed with only 55.3% yes vote, and an emergency health care tax failed in Riverside County despite garnering 63.7% approval. Southern Inyo County voters decided to continue their existing parcel tax for hospital services.

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

<u>Agency Name</u>	<u>County</u>	<u>Measure N; Title</u>	<u>YES%</u>	<u>NO%</u>	
<u>Fire Protection</u>					
Sierra Valley Fire Protection District	Plumas	Measure B Sierra Valley Fire Protection District	51.1%	48.9%	🚩
Pleasant Valley Fire Protection District	Siskiyou	Measure B Special Tax - Pleasant Valley Fire District	66.7%	33.3%	👍
Woodlake Fire Protection District	Tulare	Measure L Special Tax Increase -- Woodlake Fire Protection District	61.7%	38.3%	🚩
<u>Parks & Recreation</u>					
North Lake Tahoe Recr & Community Serv	El Dorado/ Placer	Measure T Bonds and Special Tax for Community Recreation Center -- North Lake Tahoe Recreation Community Facilities District	31.8%	68.2%	🚩
Weaverville/Douglas City Parks and Recrea	Trinity	Measure I Weaverville/Douglas City Parks and Recreation District	59.8%	40.2%	🚩
Greater Hayfork Valley Park and Recreation	Trinity	Measure J Greater Hayfork Valley Park and Recreation District	57.4%	42.6%	🚩
<u>Other Parcel Taxes</u>					
County CSA 10 Library Zone H	El Dorado	Measure L Special Tax for Libraries in Placerville-Pollock Pines Area --	55.3%	44.7%	🚩
Muir Beach Community Services District	Marin	Measure C Special Tax Water Imprmts -- Muir Beach Community Services	87.1%	12.9%	👍
Palo Verde Health Care District	Riverside	Measure I Emergency & Health Care Tax -- Palo Verde Health Care Distri	63.7%	36.3%	🚩
Southern Inyo Hospital District	Inyo	Measure A Save Southern Inyo Hospital Parcel Tax	70.4%	29.6%	👍
County CSA 3	El Dorado	Measure R Snow Removal Tax -- City of South Lake Tahoe	45.7%	54.3%	🚩
County CSA 3	El Dorado	Measure S Snow Removal Tax -- South Shore	52.1%	47.9%	🚩
Ponderosa Community Services District	Tulare	Measure J Snow Removal Fee -- Ponderosa Community Services District	71.4%	28.6%	👍
Antelope Valley Flood Control District	Los Angeles	Measure J New District Formation -- Proposed Antelope Valley Flood Con	27.6%	72.4%	🚩
Antelope Valley Flood Control District	Los Angeles	Measure K Annexation of Antelope Valley to L.A. County Flood Control D	24.8%	75.2%	🚩

School Parcel Tax Measures (2/3 approval)

Voters in four school districts approved parcel taxes.

<u>School Parcel Taxes</u>	<u>County</u>	<u>Measure Na Amount</u>	<u>YES%</u>	<u>NO%</u>	
Albany Unified School District	Alameda	Measure A \$250/yr 7 years	67.9%	32.2%	👍
Santa Cruz High School District	Santa Cruz	Measure A \$70/yr 7 years	76.8%	23.2%	👍
Santa Cruz Elementary School District	Santa Cruz	Measure B \$28/yr 7 years	79.9%	20.1%	👍
La Honda-Pescadero Unified School District	San Mateo	Measure B \$100/yr 7 years	72.7%	27.3%	👍

School Bond Measures

All school bond measures received majority approval but five failed. Of the thirty-four 55% votes, all but three passed. Three school districts proposed measures exceeding the Proposition 39 limits for a 55% vote and so required a 2/3 vote for passage. One passed (Delano) and two failed (Beardsley, Kingsburg). In all, local voters approved over \$6.1 billion in bonds (including \$3.985 billion in Los Angeles USD), and rejected \$66.8 million.

School Bond Measures

Agency Name	County	Measure NTitle	Amount	%Need	YES%	NO%	
Castro Unified School District	Alameda	Measure B School Bond Measure	\$ 44,000,000	55.0%	62.8%	37.2%	↗
West Contra Costa Unified School District	Contra Costa	Measure J School Bond - West Contra Costa Unified School District	\$ 400,000,000	55.0%	56.6%	43.4%	↗
Latrobe School District	El Dorado	Measure U Upgrade Latrobe and Miller's Hill Schools -- Latrobe Scho	\$ 4,300,000	55.0%	52.7%	47.3%	↘
West Hills Community College District	Fresno/Kings/Madera	Measure B Bond -- West Hills Community College District	\$ 36,000,000	55.0%	53.8%	46.2%	↘
Kingsburg Joint Union High School District	Fresno/Kings/Tulare	Measure K Bond -- Kingsburg Joint Union High School District	\$ 7,000,000	66.7%	66.4%	33.6%	↘
Owens Valley USD	Inyo	Measure B Bonds- Owens Valley USD	\$ 2,600,000	55.0%	56.1%	43.9%	↗
Delano Joint Union High School District	Kern	Measure C Bonds -- Delano Joint Union High School District	\$ 55,000,000	66.7%	72.5%	27.5%	↗
Beardsley School District	Kern/Tulare	Measure D Bond -- Beardsley School District	\$ 8,000,000	66.7%	63.1%	36.9%	↘
El Tejon Unified School District	Kern/Ventura	Measure E Bond -- El Tejon Unified School District	\$ 7,120,000	55.0%	55.7%	44.3%	↗
Lost Hills Union School District	Kern	Measure G Bond -- Lost Hills Union School District	\$ 62,000,000	55.0%	56.4%	43.6%	↗
Pioneer Union Elementary School District	Kings	Measure P Bond -- School Construction -- Pioneer Union Elementary	\$ 7,500,000	55.0%	65.3%	34.7%	↗
Glendora Unified School District	Los Angeles	Measure G School Improvement Bonds -- Glendora Unified School Di	\$ 41,310,000	55.0%	62.7%	37.3%	↗
Palos Verdes Peninsula Unified School District	Los Angeles	Measure R School Facilities Improvement Bonds -- Palos Verdes Peni	\$ 30,000,000	55.0%	70.1%	29.9%	↗
Palos Verdes Peninsula Unified School District	Los Angeles	Measure S School Grounds Improvement Bonds -- Palos Verdes Peni	\$ 10,000,000	55.0%	66.4%	33.6%	↗
Los Angeles Unified School District	Los Angeles	Measure Y Safe and Healthy Neighborhood Schools Repair and Const	\$ 3,985,000,000	55.0%	65.7%	34.3%	↗
Chawanakee USD	Madera	Measure Q Bond - Chawanakee Unified School District	\$ 9,000,000	55.0%	56.2%	43.8%	↗
Reed Union School District	Marin	Measure A Bonds -- Reed Union School District	\$ 13,000,000	55.0%	68.9%	31.1%	↗
Ukiah Unified School District	Mendocino	Measure U Bonds -- Ukiah Unified School District	\$ 43,000,000	55.0%	67.8%	32.2%	↗
Livingston USD	Merced	Measure B Bonds - Livingston Unified School District	\$ 10,000,000	55.0%	66.8%	33.2%	↗
Carmel Unified School District	Monterey	Measure A Bonds -- Carmel Unified School District	\$ 21,500,000	55.0%	72.7%	27.3%	↗
Howell Mountain Elementary School District	Napa	Measure C Bonds -Howell Mountain Elementary School District	\$ 2,900,000	55.0%	67.1%	32.9%	↗
Newport-Mesa Unified School District	Orange	Measure F Bonds -- Newport-Mesa Unified School District	\$ 282,000,000	55.0%	55.5%	44.5%	↗
Galt Joint Union High School District	Sacramento/San Joaquin	Measure B Bonds -- Galt Joint Union High School District	\$ 29,200,000	55.0%	58.0%	42.0%	↗
Morongo Unified School District	San Bernardino	Measure O Morongo Schools Safety and Overcrowding/Repair Measur	\$ 48,150,000	55.0%	56.5%	43.5%	↗
Bonsall Unified School District	San Diego	Proposition Bond - Bonsall Unified School District	\$ 17,000,000	55.0%	65.5%	34.5%	↗
San Francisco USD	San Francisco	Proposition Community College District General Obligation Bonds	\$ 246,300,000	55.0%	64.2%	35.8%	↗
Stockton Unified School District	San Joaquin	Measure C Bonds -- Stockton Unified School District	\$ 120,000,000	55.0%	68.9%	31.1%	↗
San Mateo County Community College District	San Mateo	Measure A Bond -- San Mateo County Community College District	\$ 468,000,000	55.0%	64.0%	36.0%	↗
Redwood Shores School District	San Mateo	Measure C Bond -- Redwood Shores School Facilities Improvement D	\$ 25,000,000	55.0%	67.6%	32.4%	↗
Woodside Elementary School District	San Mateo	Measure D Bond -- Woodside Elementary School District	\$ 12,000,000	55.0%	68.0%	32.0%	↗
San Carlos School District	San Mateo	Measure E Bond -- San Carlos School District	\$ 38,000,000	55.0%	62.2%	37.8%	↗
Siskiyou Joint Community College District	Shasta/Siskiyou	Measure A Job/Career Training Bond Act -- Siskiyou Joint Communit	\$ 31,400,000	55.0%	56.3%	43.7%	↗
Newman Crows Landing Unified School District	Stanislaus	Measure O Bond - Newman Crows Landing Unified School District	\$ 11,500,000	55.0%	50.6%	49.4%	↘
Riverbank Unified School District	Stanislaus	Measure P Bond - Riverbank Unified School District	\$ 15,200,000	55.0%	67.3%	32.8%	↗
Shasta-Tehama-Trinity Joint Community College	Tehama	Measure A Bond - Shasta-Tehama-Trinity Joint Community College I	\$ 34,000,000	55.0%	57.4%	42.6%	↗
Kings River Union Elementary School District	Tulare	Measure E Bond -- Kings River Union Elementary School District	\$ 850,000	55.0%	66.3%	33.7%	↗
Big Oak Flat-Groveland USD	Tuolumne	Measure M Big Oak Flat-Groveland USD	\$ 9,300,000	55.0%	67.7%	32.3%	↗

Sources: County elections offices. mc