

Local Revenue Measure Results November 2015

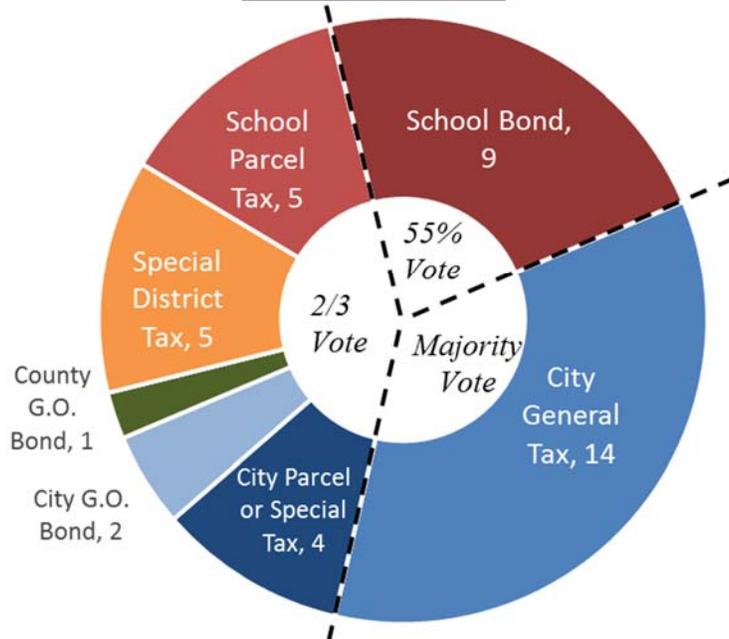
Elections for local government offices and measures were held in many counties in California on Tuesday November 3. Because there are no statewide offices or measures scheduled in odd years, counties without contested offices or measures did not conduct an election. There were 67 local measures scattered among 17 of California's 58 counties. Among these measures were 40 concerning local taxes or bonds.

San Francisco's Proposition A, a \$310 million affordable housing bond measure was the largest of three general obligation bond measures. There were 14 parcel taxes including five in special districts, four city proposals and five to extend school parcel taxes. Parcel taxes and non-school general obligation bonds require two-thirds voter approval.

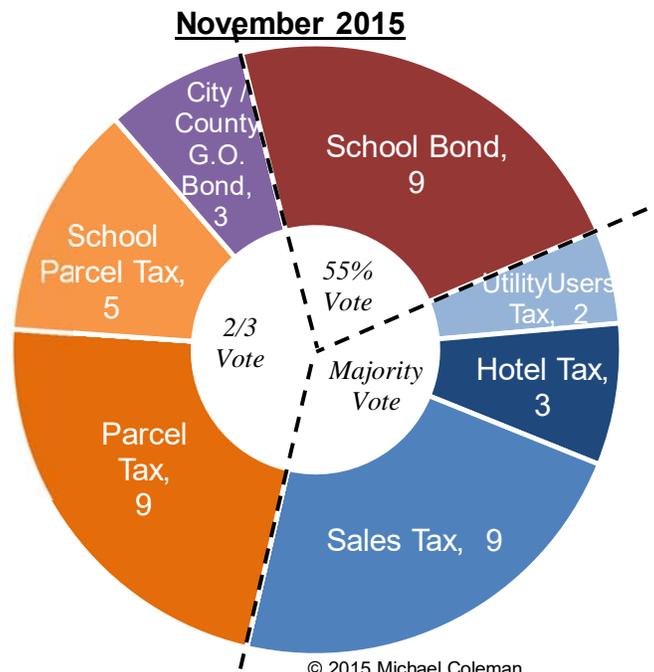
Nine school bond measures were considered for a total of \$1.18 billion in proposed local school facility financing. All required 55% approval.

There were 14 general purpose majority approval city measures concerned majority vote general purpose taxes, six of which extended existing taxes with no increase.

Proposed Local Revenue Measures November 2015



Types of Local Tax Measures



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Overall Passage Rates

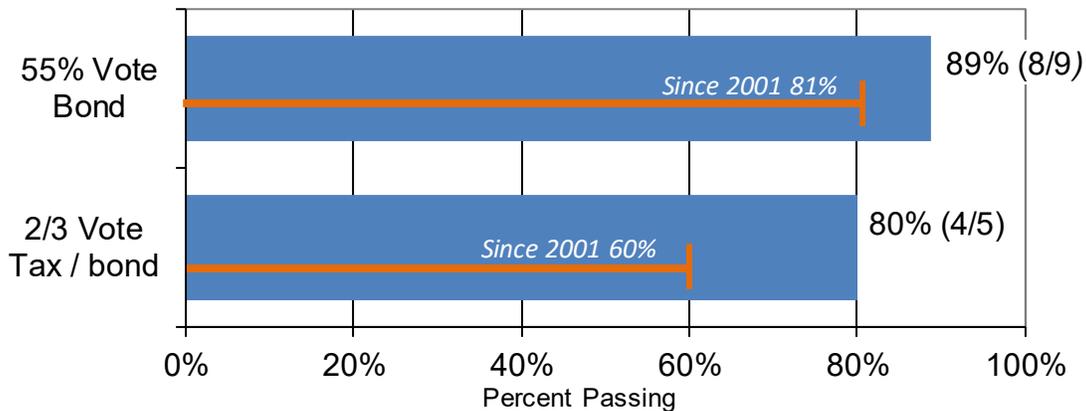
Based on election night counts with 100% of all precincts reporting, 29 measures passed.

Local Revenue Measures November 2015

	Total	Pass	Passing%	% of Total
City General Tax (Majority Vote)	14	12	86%	35.0%
City Special Tax or G.O. bond (2/3 Vote)	7	3	43%	17.5%
Special District (2/3)	5	2	40%	12.5%
School Parcel Tax 2/3	5	4	80%	12.5%
School Bond 55%	9	8	89%	22.5%
Total	40	29	73%	100.0%

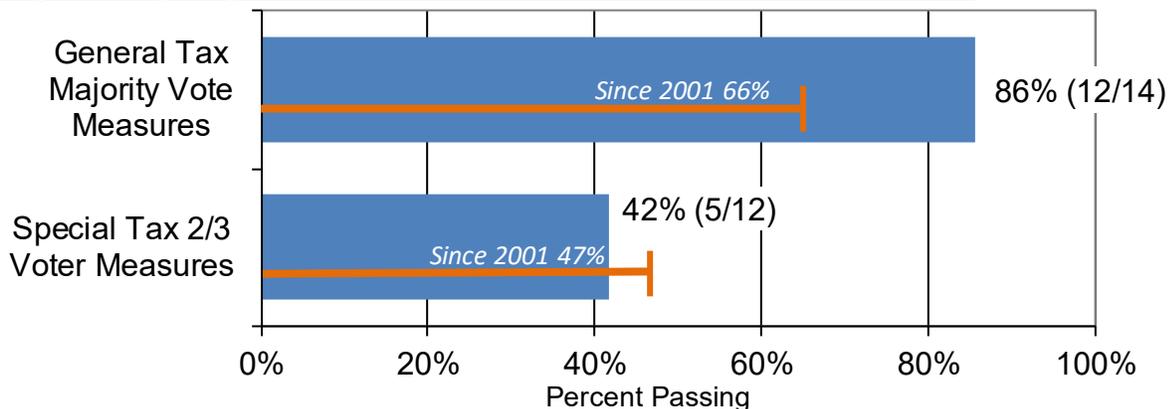
The proportion of passing school measures is better than historic passage rates. Preliminary tallies indicate all but one of the nine bonds passed and all but one of the five parcel tax extensions passed.

School Tax & Bond Measures November 2015



Twelve of the fourteen non-school majority vote general tax measures passed. Five of the twelve two-thirds vote special taxes and bonds passed.

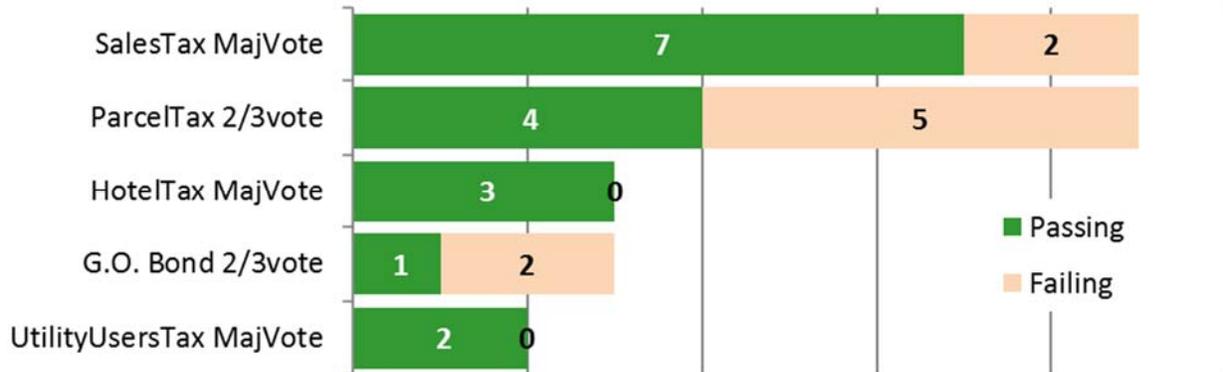
City / County / Special District Tax & Bond Measures November 2015



Measure Outcome by Category

Among non-school local measures, there were nine majority vote add-on sales tax (transactions and use tax) and nine parcel taxes, the only tax increase option for most special districts.

Passing and Failing City / County / Special District Measures by Type November 2015



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

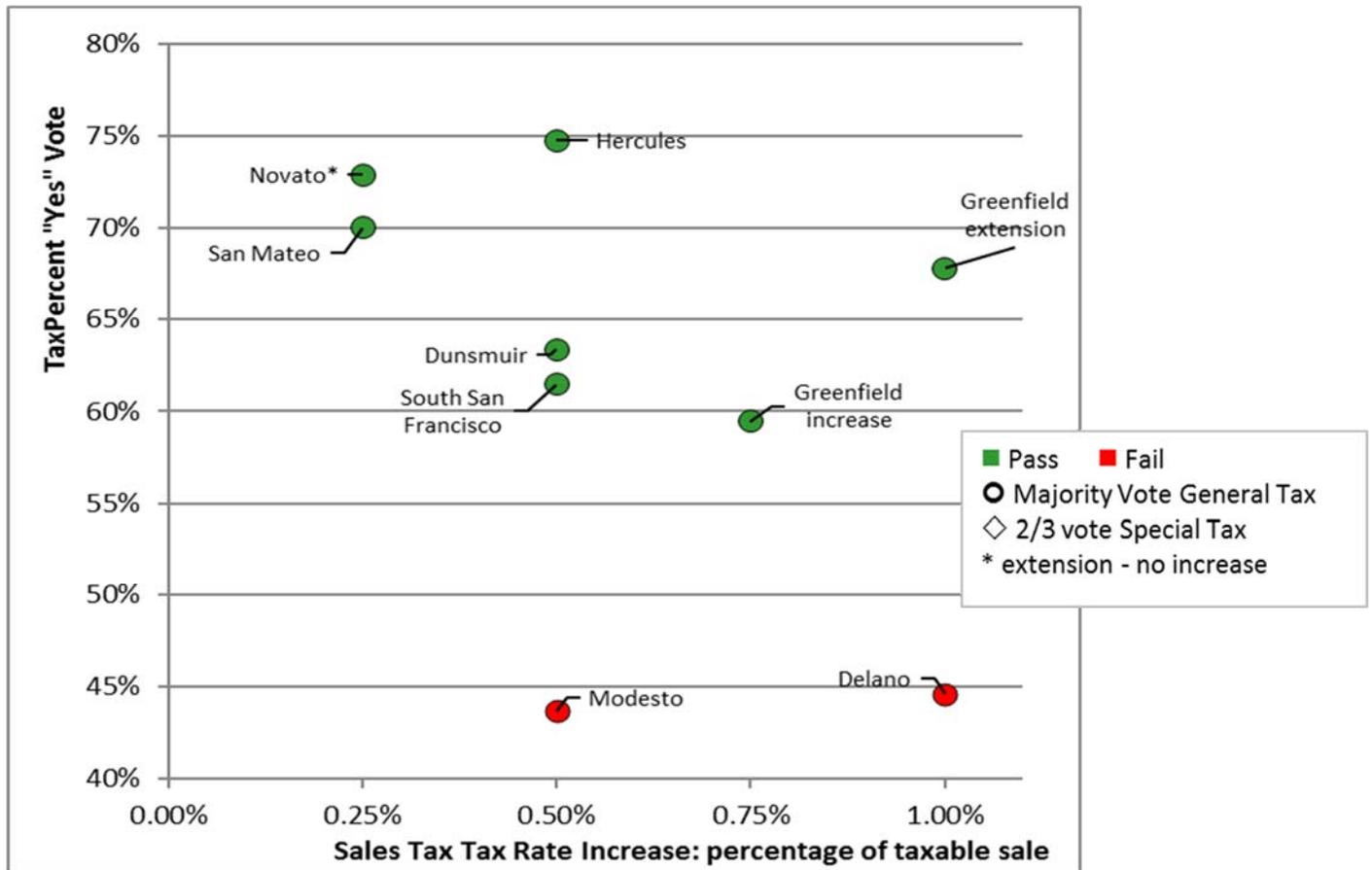
Seven of the nine add-on sales tax measures passed. Four of the seven successful measures extended existing taxes, but voters in Dunsmuir, South San Francisco and Greenfield adopted increases. Delano voters turned back an extension of their 1 percent tax and Modesto’s ½ percent Measure G also failed.

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

Agency Name	County	Measure	Rate	YES%	NO%	Result	Action
Hercules	Contra Costa	Measure B	1/2 cent	74.7%	25.3%	PASS	extend
Novato	Marin	Measure C	from 1/2cent to 1/4cent	72.9%	27.1%	PASS	extend
San Mateo	San Mateo	Measure S	1/4cent	70.0%	30.0%	PASS	extend
Greenfield	Monterey	Measure V	1cent	67.8%	32.2%	PASS	extend
Dunsmuir	Siskiyou	Measure P	1/2cent	63.4%	36.7%	PASS	increase
South San Francisco	San Mateo	Measure W	1/2cent	61.5%	38.5%	PASS	increase
Greenfield	Monterey	Measure W	3/4cent	59.5%	40.6%	PASS	increase
Delano	Kern	Measure A	1cent	44.6%	55.4%	FAIL	extend
Modesto	Stanislaus	Measure G	1/2cent	43.7%	56.3%	FAIL	increase

The following chart shows the add-on sales tax measures from this election, their tax rates and percent "yes" votes.

Add-On Sales Taxes (Transactions and Use Tax) Measures - November 2015



Transient Occupancy (Hotel) Taxes

There were three measures to increase or expand Transient Occupancy (Hotel) Taxes, all majority vote general purpose. All passed.

Transient Occupancy Tax Tax Measures: All General Majority Vote

Agency Name	County	Measure	Rate	YES%	NO%	Result	Change
Hermosa Beach	Los Angeles	Measure H	from 10% to 12%	84.8%	15.2%	PASS	increase
Ferndale	Humboldt	Measure C	from 8% to 10%	76.0%	24.0%	PASS	increase
Ceres	Stanislaus	Measure E	from 5% to 10%	56.6%	43.4%	PASS	increase

Utility User Taxes

Voters in Hercules approved an extension of their 8% general purpose utility user tax. In San Marino, voters passed a measure to modernize the telecommunications UUT to extend it to wireless services while reducing the rate.

Utility User Taxes - General Tax - Majority Approval

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>		
Hercules	Contra Costa	Measure C	8%	72.5%	27.5%	PASS	extend
San Marino	Los Angeles	Measure U	from 6% to 5%	77.0%	23.0%	PASS	Expand & reduce

Parcel Taxes and Special Taxes (non-school)

There were nine parcel taxes for cities and special districts. Four passed.

City, County and Special District Parcel Taxes - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>YES%</u>	<u>NO%</u>		
San Marino	Los Angeles	Measure SA	various	77.7%	22.4%	PASS	extend
South Pasadena	Los Angeles	Measure L	various	76.5%	23.5%	PASS	extend, increase
Marinwood Community Services District	Marin	Measure I	from \$190/parcel	73.7%	26.3%	PASS	increase
Stallion Springs	Kern	Measure B	\$50/parcel	68.2%	31.8%	PASS	increase
Cosumnes River Community Services District	El Dorado	Measure D	from \$100 to \$250	62.9%	37.1%	FAIL	increase
Acrata Fire Protection District	Humboldt	Measure A	\$24/unit	44.6%	55.4%	FAIL	increase
Running Springs Water District	San Bernardino	Measure B	in 2016, to \$125	43.8%	56.3%	FAIL	increase
Claremont	Los Angeles	Measure PS	\$286/parcel	26.9%	73.1%	FAIL	increase
Rancho Cucamonga	San Bernardino	Measure A	\$44.5/unit-	22.5%	77.5%	FAIL	extend

General Obligation Bonds

Voters approved San Francisco’s \$310 billion affordable housing bond measure. The measure will “finance the construction, development, acquisition, and preservation of housing affordable to low and middle-income households through programs that will prioritize vulnerable populations such as San Francisco’s working families, veterans, seniors, disabled persons; ...assist in the acquisition, rehabilitation, and preservation of affordable rental apartment buildings to prevent the eviction of long-term residents; ...repair and reconstruct dilapidated public housing; ... fund a middle-income rental program; and ... provide for homeownership down payment assistance opportunities for educators and middle-income households.”

Measures for community city recreation centers in San Carlos and Los Altos were rejected soundly.

City, County and Special District Bond Measures - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>YES%</u>	<u>NO%</u>	
San Francisco	San Francisco	Measure A	\$310m	73.5%	26.5%	PASS
San Carlos	San Mateo	Measure V	\$45m	38.3%	61.7%	FAIL
Los Altos	Santa Clara	Measure A	\$65m	28.1%	71.9%	FAIL

School Parcel Taxes

All five school parcel tax measures were to extend existing taxes at current rates. All passed except the lowest one, Wilmar Union School District's \$50 per parcel tax.

School Parcel Taxes - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>		
Las Virgenes Unified School District	Ventura	Measure E	\$98/parcel	81.8%	18.2%	PASS	extend
Union Elementary School District	Santa Clara	Measure B	\$96/parcel	74.5%	25.5%	PASS	extend
Las Virgenes Unified School District	Los Angeles	Measure E	\$98/parcel	72.2%	27.8%	PASS	extend
Cotati-Rohnert Park Unified School District	Sonoma	Measure B	\$89/parcel	68.2%	31.8%	PASS	extend
Wilmar Union School District	Sonoma	Measure C	\$50/parcel	61.9%	38.1%	FAIL	extend

School Bonds

There were nine school bond measures on the ballot for a total of over \$1.18 billion in bonds. All appear to have passed except Walnut Valley School District's \$208 million Measure O. Preliminary counts have Placerville Union School District's Measure B was passing by one vote of 2,408 votes cast. Assuming that result holds, voters approved a total of \$972 million in new local school bonds.

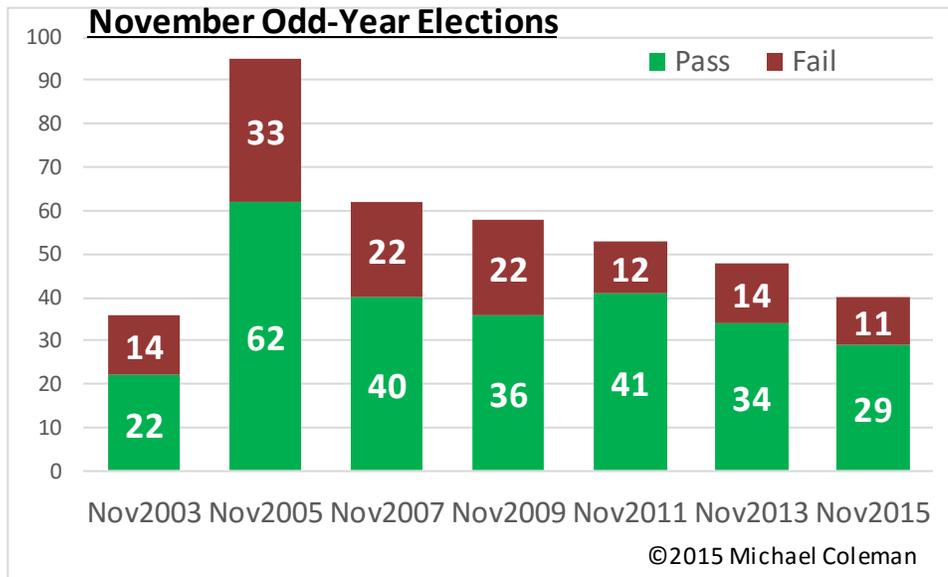
School Bond Measures - 55% approval

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>YES%</u>	<u>NO%</u>		
Heber Elementary school District	Imperial	Measure J	\$6.0m	78.5%	21.5%	PASS	
Potter Valley Community Unified School District	Mendocino	Measure T	\$3.1m	68.5%	31.5%	PASS	
San Rafael City High School District	Marin	Measure B	\$160.5m	67.1%	32.9%	PASS	
San Rafael City Elementary School District	Marin	Measure A	\$108.225m	66.3%	33.7%	PASS	
Redwood City Elementary School District	San Mateo	Measure T	\$193.0m	62.5%	37.5%	PASS	
San Mateo-Foster City Elementary School District	San Mateo	Measure X	\$148.0m	57.5%	42.5%	PASS	
Compton Unified School District	Los Angeles	Measure S	\$350.0m	55.8%	44.2%	PASS	
Placerville Union School District	El Dorado	Measure B	\$3.2m	55.0%	45.0%	PASS	CLOSE
Walnut Valley Unified School District	Los Angeles	Measure O	\$208.0m	53.1%	46.9%	FAIL	

Some Historical Context

The number of off year measures has steadily declined over the last decade, suggesting a preference for even-year gubernatorial and presidential elections that have higher turnouts. Meanwhile, the proportion of successful measures in these off-year elections appears to have improved.

California Local Tax and Bond Measures



Local Revenue Measures in California Passed/Proposed

November - Odd Year Consolidated Local Elections

	Nov2003	Nov2005	Nov2007	Nov2009	Nov2011	Nov2013	Nov2015
City General Tax (Majority Vote)	2/2	17/23	18/24	23/36	19/22	17/20	12/14
County General Tax (Majority Vote)	/	1/1	/	/	/	/	/
Special Dist. Majority Fee	/	1/1	/	/	/	/	/
City SpecialTax,GObond (2/3 Vote)	2/6	3/12	4/6	3/6	4/7	2/5	3/6
County SpecialTax, GObond (2/3 Vote)	1/2	0/1	2/2	/	1/2	/	1
Special District (2/3)	1/2	4/16	4/13	1/2	6/7	4/9	2/5
School ParcelTax2/3	5/11	4/4	5/6	7/11	5/7	5/6	4/5
School Bond 2/3	2/4	1/3	0/2	0/1	/	/	/
School Bond 55%	9/9	31/34	7/9	2/2	6/8	6/8	8/9
Total	22/36	62/95	40/62	36/58	41/53	34/48	29/40

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Source: County elections offices.

