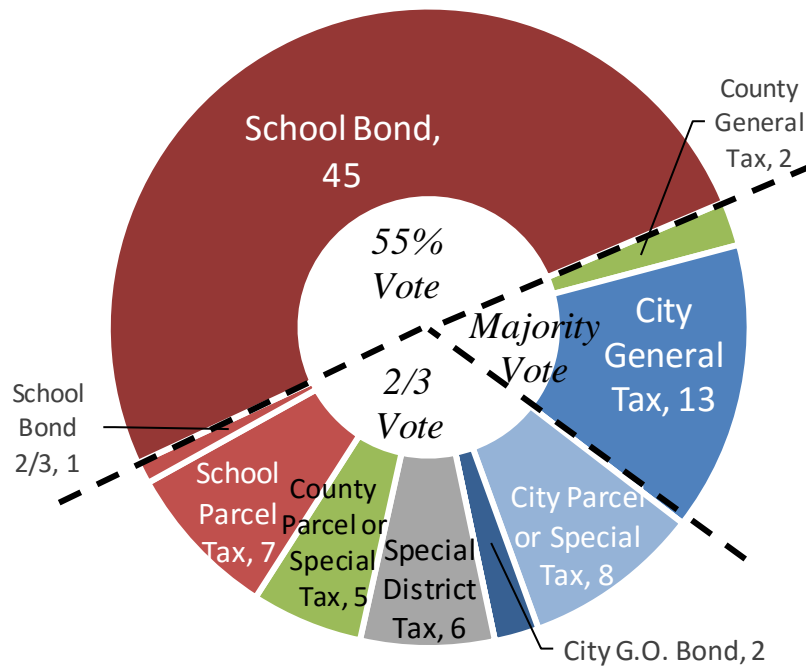


# Local Tax and Bond Measure Results California ❖ June 2016

Along with one statewide measure (Proposition 50), the Presidential Primary election in California on June 7 included over 150 local measures. Among these were 89 ballot questions proposing new revised or extended local bonds or taxes. Local schools requested a total of \$6.12 billion in school construction bond authorizations in 46 individual measures. Three cities sought a total of \$442 million in bonds including a \$350 million seismic safety bond in San Francisco, a library bond in Santa Cruz County and a roadway and storm drain repair measure in Orinda.

## Proposed Local Revenue Measures June 2016



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### Overall Passage Rates

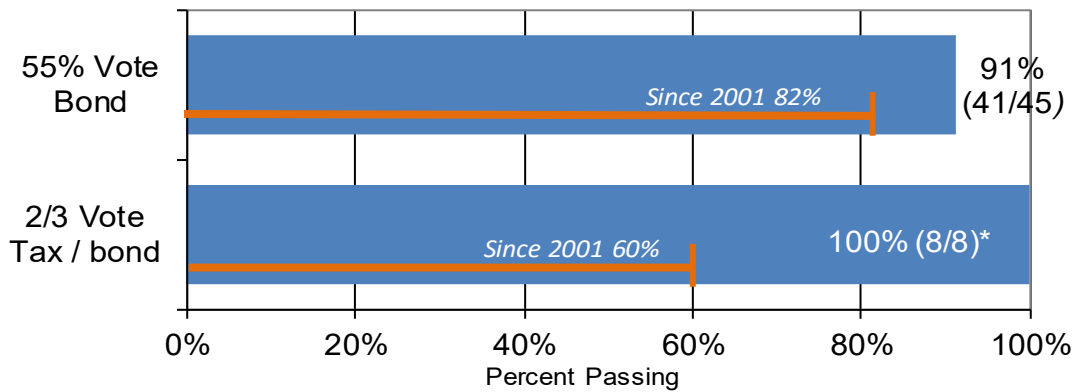
With final certified results in, 72 of the 89 tax and bond measures passed. All majority vote city tax proposals passed. All seven school parcel tax measures passed and 42 out of 46 school bonds were approved authorizing a total of \$5.66 billion in school construction financing.

**Local Revenue Measures June 2016**

	Total	Pass	Passing%
City General Tax (Majority Vote)	13	13	100%
County General Tax (Majority Vote)	2	0	0%
City Special Tax or G.O. bond (2/3 Vote)	10	7	70%
County (Special Tax) 2/3 Vote	5	1	20%
Special District (2/3)	6	2	33%
School Parcel Tax 2/3	7	7	100%
School Bond 2/3	1	1	100%
School Bond 55%	45	41	91%
<b>Total</b>	<b>89</b>	<b>72</b>	<b>81%</b>
Redux by initiative	1	0	0%

The proportion of passing school measures is mirroring historic passage rates. Preliminary tallies indicate 40 of the 45 fifty-five percent school bonds passed. The one two-thirds vote school bond, for Albany Unified School District, passed. All of the seven school parcel tax measures passed.

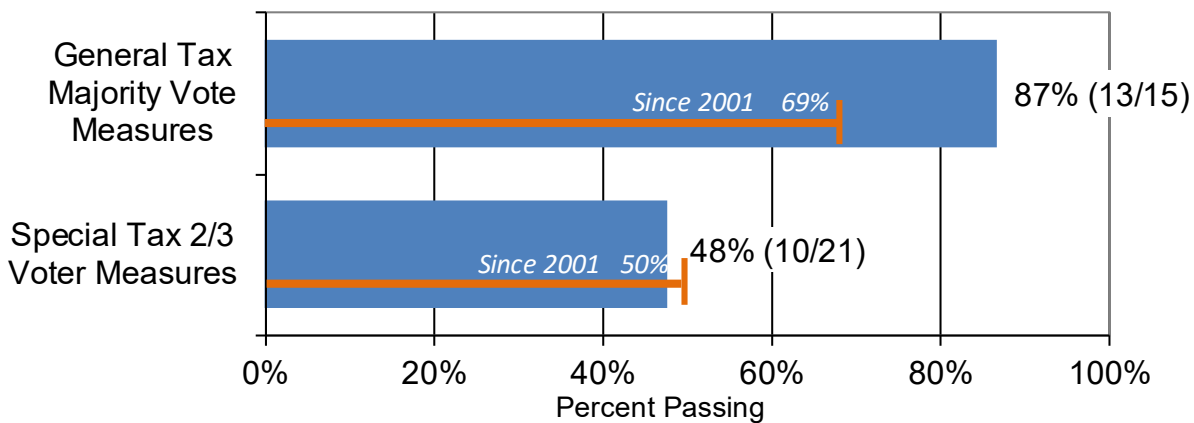
School Tax & Bond Measures June 2016



\*7 are parcel taxes, 1 is a 2/3 bond measure

The passage of local non-school tax and bond measures is also closely mirroring historic rates of passage.

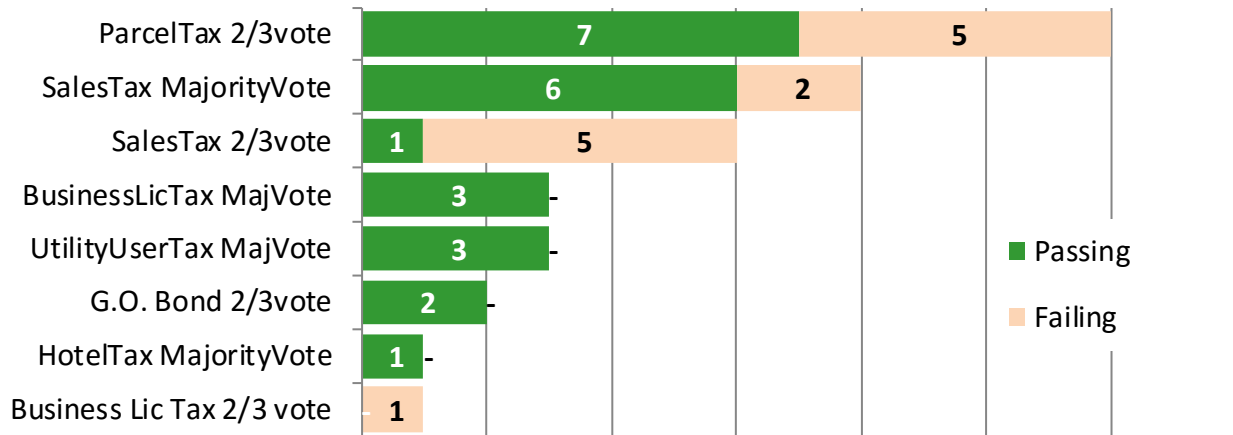
City / County / Special District Tax & Bond Measures June 2016



### Measure Outcome by Category

Among non-school local measures, the most common type of measure was the parcel tax. Parcel taxes require two-thirds approval. General purpose majority vote sales tax proposals did far better than two-thirds vote special sales taxes.

Passing and Failing City / County / Special District Measures by Type June 2016



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### School Bonds

There were 46 school bond measures on the ballot for a total of over \$6.12 billion in bonds. One of these measures, the Albany Unified School District, was too large to meet the rules for a 55% vote threshold. Nevertheless, it passed. Forty-one others also were approved for a total of \$5.66 billion in school facility construction financing and supporting property tax increases. This is more than double the value approved in the most recent gubernatorial/presidential primary election (June 2014)

#### School Bond Measures - 55% vote

Agency Name	County		Bond amount	tax rate	YES%	NO%	
Ravenswood City SD	San Mateo	Measure H	\$ 26,000,000	\$30/\$100K	87.2%	12.8%	PASS
Alum Rock Union Eleme	Santa Clara	Measure I	\$ 140,000,000	\$30/\$100K	78.3%	21.7%	PASS
Franklin-McKinley SD	Santa Clara	Measure H	\$ 67,400,000	\$30/\$100K	77.5%	22.5%	PASS
Montebello Unified Scho	Los Angeles	Measure GS	\$ 300,000,000	\$60/\$100K	77.1%	22.9%	PASS
WalnutCreek SD	Contra Costa	Measure D	\$ 60,000,000	\$17/\$100K	72.7%	27.3%	PASS
Albany USD	Alameda	Measure E	\$ 25,000,000	\$60/\$100K	72.4%	27.6%	PASS
Lafayette SD	Contra Costa	Measure C	\$ 70,000,000	\$29/\$100K	72.3%	27.7%	PASS
Cuyama Joint Unified Scl	Ventura / Santa Barbara	Measure Q	\$ 6,000,000	\$60/\$100k	72.1%	27.9%	PASS
Camino Union SD	El Dorado	Measure H	\$ 4,000,000	\$30/\$100K	70.8%	29.2%	PASS
Central Union High SD	Imperial	Measure K	\$ 30,000,000	\$30/\$100K	69.5%	30.5%	PASS
Castro Valley USD	Alameda	Measure G	\$ 123,000,000	\$60/\$100K	68.1%	31.9%	PASS
Fairfax Elementary	Kern	Measure B	\$ 19,000,000	\$30/\$100K	66.5%	33.6%	PASS

**School Bond Measures - 55% vote** (continued)

<b>Agency Name</b>	<b>County</b>		<b>Bond amount</b>	<b>tax rate</b>	<b>YES%</b>	<b>NO%</b>	
Wasco Union Elementary	Kern	Measure E	\$ 9,400,000	\$30/\$100K	<b>65.0%</b>	35.0%	<b>PASS</b>
Kingsburg Elementary Charter SD	Fresno/Tulare/ Kings	Measure A	\$ 10,000,000	\$26/\$100K	<b>64.7%</b>	35.3%	<b>PASS</b>
Chabot Las-Positas CCD	Alameda/ ContraCosta	Measure A	\$ 950,000,000	\$25/\$100K	<b>64.5%</b>	35.5%	<b>PASS</b>
State Center Community College District	Fresno/Tulare/ Kings/Madera	Measure C	\$ 485,000,000	\$19/\$100K	<b>64.2%</b>	35.8%	<b>PASS</b>
Long Beach Community College	Los Angeles	Measure LB	\$ 850,000,000	\$25/\$100K	<b>64.5%</b>	35.5%	<b>PASS</b>
Ballico-Cressey SD	Merced	Measure U	\$ 6,500,000	\$30/\$100K	<b>63.1%</b>	36.9%	<b>PASS</b>
Marin Community College	Marin	Measure B	\$ 265,000,000	\$19/\$100k	<b>62.9%</b>	37.1%	<b>PASS</b>
Junction Elementary SD	Shasta	Measure A	\$ 3,500,000	\$30/\$100k	<b>62.6%</b>	37.4%	<b>PASS</b>
Black Butte Union Elementary	Shasta	Measure B	\$ 4,000,000	\$30/\$100k	<b>62.4%</b>	37.6%	<b>PASS</b>
San Antonio Union SD	Monterey	Measure A	\$ 2,100,000	\$30/\$100K	<b>62.4%</b>	37.6%	<b>PASS</b>
Lammersville USD	Alameda / San Joaquin	Measure L	\$ 56,000,000	\$47/\$100K	<b>61.7%</b>	38.3%	<b>PASS</b>
Pope Valley Unified SD	Napa	Measure A	\$ 4,000,000	\$60/\$100K	<b>59.1%</b>	40.9%	<b>PASS</b>
Beardsley Elementary SD	Kern	Measure A	\$ 12,000,000	\$30/\$100K	<b>61.3%</b>	38.7%	<b>PASS</b>
Kelseville Unified SD	Lake	Measure U	\$ 24,000,000	\$60/\$100K	<b>61.0%</b>	39.0%	<b>PASS</b>
Klamath-Trinity Joint USD	Humboldt/Trinity	Measure D	\$ 6,500,000	\$60/\$100K	<b>60.5%</b>	39.5%	<b>PASS</b>
Irvine Unified SD	Orange	Measure E	\$ 319,000,000	\$30/\$100K	<b>60.0%</b>	40.0%	<b>PASS</b>
Santa Paula Unified School	Ventura	Measure P	\$ 39,600,000	\$60/\$100k	<b>60.0%</b>	40.0%	<b>PASS</b>
Dublin USD	Alameda	Measure H	\$ 283,000,000	\$60/\$100K	<b>59.5%</b>	40.5%	<b>PASS</b>
Gilroy Unified SD	Santa Clara	Measure E	\$ 170,000,000	\$60/\$100K	<b>59.3%</b>	40.7%	<b>PASS</b>
Hermosa Beach City SD	Los Angeles	Measure S	\$ 59,000,000	\$30/\$100K	<b>59.7%</b>	40.3%	<b>PASS</b>
Mother Lode Union SD	El Dorado	Measure C	\$ 7,500,000	\$19/\$100K	<b>58.1%</b>	41.9%	<b>PASS</b>
Santa Clarita Community Co	Los Angeles	Measure E	\$ 230,000,000	\$15/\$100K	<b>58.5%</b>	41.5%	<b>PASS</b>
Cutler-Orosi Joint Unified	Fresno /Tulare	Measure E	\$ 16,000,000	\$60/\$100K	<b>55.9%</b>	44.1%	<b>PASS</b>
Brentwood USD	Contra Costa	Measure B	\$ 158,000,000	\$28/\$100K	<b>55.4%</b>	44.6%	<b>PASS</b>
Fairfield Suisun Unified SD	Napa / Solano	Measure J	\$ 249,000,000	\$60/\$100K	<b>55.3%</b>	44.7%	<b>PASS</b>
General Shafter Elementary	Kern	Measure C	\$ 40,000,000	\$30/\$100K	<b>55.1%</b>	44.9%	<b>PASS</b>
Napa Valley Unified SD	Napa	Measure H	\$ 269,000,000	\$60/\$100K	<b>56.0%</b>	44.0%	<b>PASS</b>
Cabrillo Community CD	Santa Cruz/ San Benito / Monterey	Measure Q	\$ 310,000,000	23.27/\$100k	53.5%	<b>46.5%</b>	<b>FAIL</b>
Placer Union High SD	Placer	Measure C	\$ 135,000,000	\$30/\$100K	50.6%	<b>49.4%</b>	<b>FAIL</b>
Pioneer Union Elementary S	Kings	Measure P	\$ 7,000,000	\$30/\$100K	50.3%	<b>49.7%</b>	<b>FAIL</b>
Burton SD	Tulare	Measure B	\$ 6,500,000	\$30/\$100k	49.6%	<b>50.4%</b>	<b>FAIL</b>

**School Bond Measures - 2/3 vote**

<b>Agency Name</b>	<b>County</b>		<b>Bond amount</b>	<b>tax rate</b>	<b>YES%</b>	<b>NO%</b>	
Albany USD	Alameda	Measure B	\$ 70,000,000	\$120/\$100K	<b>68.6%</b>	31.4%	<b>PASS</b>

## School Parcel Taxes

All seven school parcel tax measures passed.

### School Parcel Taxes - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Mammoth Unified SD	Mono	Measure G	\$59/yr	extend	5yrs	<b>79.2%</b>	20.8%	<b>PASS</b>
Live Oak SD	Santa Cruz	Measure R	\$98/yr	extend	12yrs	<b>78.9%</b>	21.1%	<b>PASS</b>
Pacifica SD	San Mateo	Measure D	\$118/yr	extend	10yrs	<b>76.4%</b>	23.6%	<b>PASS</b>
Jefferson Union High SD	San Mateo	Measure E	\$60/yr	extend	10yrs	<b>73.5%</b>	26.5%	<b>PASS</b>
Moreland SD	Santa Clara	Measure G	\$142/yr	extend	8yrs	<b>72.8%</b>	27.2%	<b>PASS</b>
Lakeside Joint SD	Santa Clara / Santa Cruz	Measure J	\$820/yr	increase	10yrs	<b>69.7%</b>	30.3%	<b>PASS</b>
Fremont USD	Alameda	Measure I	\$73/yr	increase	9yrs	<b>69.3%</b>	30.7%	<b>PASS</b>

## General Obligation Bonds

Both non-school general obligation bond measures passed. Orinda voters will finance \$25 million of road improvements. San Francisco voters approved a \$350 million bonds for seismic safety improvements.

### 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>	
Orinda	Contra Costa	Measure L	\$ 25,000,000	roads, storm drains	\$17/\$100k	<b>67.6%</b>	32.4%	<b>PASS</b>
City and County of San Francisco		Measure A	\$ 350,000,000	seismic safety	\$9/\$100k	<b>78.6%</b>	21.4%	<b>PASS</b>

## Non-School Parcel Taxes

Seven of the 12 non-school parcel taxes passed including Measure AA, a \$12 per parcel tax for San Francisco Bay conservation and cleanup covering nine counties in the San Francisco Bay Area.

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

<u>Agency Name</u>	<u>County</u>		<u>Single Family Rate</u>		<u>Purpose</u>	<u>Term</u>	<u>YES%</u>	<u>NO%</u>	
Clayton	Contra Costa	Measure H	\$235/yr+ extend		trails, landscaping	10yrs	<b>78.5%</b>	21.5%	<b>PASS</b>
Sacramento	Sacramento	Measure X	\$31.53/yr+ extend		library	10yr	<b>78.4%</b>	21.6%	<b>PASS</b>
County Service Area #1	San Mateo	Measure G	\$65/yr extend		police/fire	4yrs	<b>74.6%</b>	25.4%	<b>PASS</b>
Piedmont	Alameda	Measure F	\$501/yr increase		general parcel tax		<b>70.6%</b>	29.4%	<b>PASS</b>
County of Santa Cruz	Santa Cruz	Measure S	\$49.50/yr increase		Libraries \$67million bond		<b>69.5%</b>	30.5%	<b>PASS</b>
San Francisco Bay Conservation Authority	Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, Sonoma	Measure AA	\$12/yr increase		bay conservation	20yrs	<b>69.3%</b>	30.7%	<b>PASS</b>
San Rafael	Marin	Measure D	\$59/yr+ increase		library	9yrs	<b>68.2%</b>	31.8%	<b>PASS</b>
Oakley	Contra Costa	Measure K	\$93/yr increase		library	30yrs	53.5%	<b>46.5%</b>	<b>FAIL</b>
County Service Area #6	Siskiyou	Measure R	\$5/yr increase		EMS	none	48.6%	<b>51.4%</b>	<b>FAIL</b>
Bear Valley CSD	Kern	Measure G	from \$80 to \$247+ increase		police	none	40.6%	<b>59.4%</b>	<b>FAIL</b>
Cayucos Fire Protection I	San Luis Obispo	Measure C-11	\$125/yr+ increase		fire/EMS	none	39.9%	<b>60.1%</b>	<b>FAIL</b>
Morongo Valley Commur	San Bernardino	Measure E	\$350/yr+ increase		fire/EMS	none	39.0%	<b>61.0%</b>	<b>FAIL</b>

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

Six cities and two counties proposed general purpose majority vote add-on sales tax rates ranging from ¼ percent to one percent. Both county measures failed, including the Solano County Measure H which had a companion advisory measure indicating that, if approved, the proceeds should be used for transportation improvements. Compton's Measure P is failing narrowly is too close to call. Other city measures passed.

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

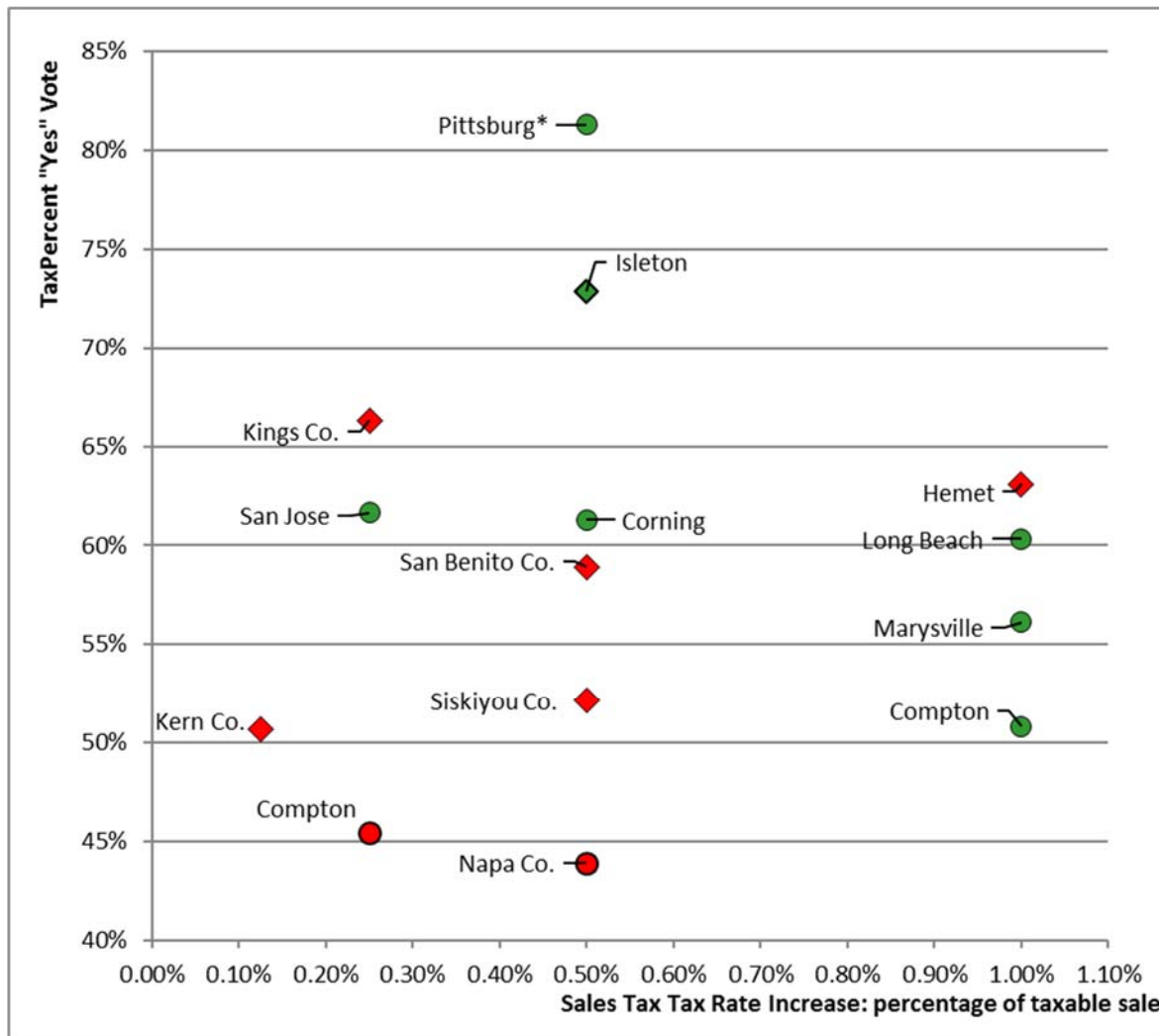
<b>Agency Name</b>	<b>County</b>		<b>Rate</b>	<b>Rate</b>	<b>Sunset</b>	<b>YES%</b>	<b>NO%</b>	
Pittsburg	Contra Costa	Measure M	1/2cent	extend	18yrs	81.3%	18.7%	PASS
San Jose	Santa Clara	Measure B	1/4 cent	increase	15yrs	61.7%	38.4%	PASS
Coming	Tehama	Measure A	1/2 cent	increase	no sunset	61.3%	38.7%	PASS
Long Beach	Los Angeles	Measure A	1 cent	increase	10yrs	60.3%	39.7%	PASS
Marysville	Yuba	Measure C	1 cent	increase	10yrs	56.1%	43.9%	PASS
Compton	Los Angeles	Measure P	1cent	increase	no sunset	50.8%	49.2%	PASS
County of Napa	Napa	Measure Y	1/4 cent	increase	10yrs	45.5%	54.5%	FAIL
County of Solano	Solano	Measure H	1/2 cent	increase	5yrs	43.9%	56.1%	FAIL

Two cities and four counties proposed sales tax increases, earmarking the proceeds for specific purposes. Only Isleton succeeded. All others failed, despite garnering simple majority yes votes.

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

<b>Agency Name</b>	<b>County</b>		<b>Rate</b>	<b>Rate</b>	<b>Purpose</b>	<b>Sunset</b>	<b>YES%</b>	<b>NO%</b>	
Isleton	Sacramento	Measure B	1/2 cent	increase	fire/EMS	5yrs	72.9%	27.1%	PASS
County of Kings	Kings	Measure K	1/4 cent	increase	police, fire	no sunset	66.4%	33.6%	FAIL
Hemet	Riverside	Measure E	1 cent	increase	police, fire	10yrs	62.6%	37.5%	FAIL
County of San Benit	San Benito	Measure P	1/2 cent	increase	transportation	30yrs	58.9%	41.1%	FAIL
County of Siskiyou	Siskiyou	Measure S	1/2 cent	increase	jail construction	no sunset	52.1%	47.9%	FAIL
County of Kern	Kern	Measure F	1/8 cent	increase	Lake cleanup	8yrs	50.7%	49.3%	FAIL

**Add-On Sales Taxes (Transactions and Use Tax) Measures - June 2016**



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**Transient Occupancy (Hotel) Taxes**

Voters in the City of Davis Approved Measure B, the only hotel tax increase on the ballot this election. Among the more than 400 cities and counties with a hotel tax in California, Davis becomes the 66<sup>th</sup> with a 12% rate. Eighteen other cities have rates over 12%.

**Transient Occupancy Tax Tax Measures - General Tax**

<u>Agency</u>	<u>NCounty</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Davis	Yolo	Measure B	10%to12%	64.9%	35.1% <b>PASS</b>

**Utility User Taxes**

Voters in Hayward and Carson approved measures to extend their existing Utility User Tax rates, Hayward’s 5.5 percent rate for 20 years, Carson’s 2 percent rate for seven years. In Colton, voters approved the transfer of electric utility fund revenues to the general fund for general city service purposes.

**Utility User Taxes and Utility Transfers - General Tax - Majority Approval**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Colton	San Bernardino	Measure D	12.39%to20% incr transf fr	<b>75.6%</b>	24.5%	<b>PASS</b> increase
Hayward	Alameda	Measure D	5.5percent	<b>73.2%</b>	26.8%	<b>PASS</b> extend
Carson	Los Angeles	Measure C	2percent	<b>69.3%</b>	30.7%	<b>PASS</b> extend

**Utility User Tax Repeal**

Voters in Glendale soundly rejected an attempt by a citizen group to repeal the city’s Utility User tax (7% on water, cable TV, gas and electricity, 6.5% on telecommunications). In response to a citizen petition the city council placed the repeal measure on the ballot, with this ballot question: “Shall the City’s longstanding utility users tax be repealed, eliminating approximately 9.5% of the revenues in the City’s general fund annually (\$17.5 million this year) that is used to pay for city services such as police, fire, 9-1-1 emergency response, libraries, parks and senior services?” Well, when you put it *that way* ...

**Referenda concerning municipal fees or taxes**

<u>Agency Name</u>	<u>County</u>		<u>YES%</u>	<u>NO%</u>	
Glendale	Los Angeles	Measure N	29.1%	<b>70.9%</b>	<b>FAIL</b> repeal

**Business License Taxes**

Three out of the four business license tax measures concern the taxation of marijuana. Voters in Alturas and Davis approved measures to increase local taxes on marijuana. Voters in Sacramento came up just short of the two-thirds approval needed for a proposal to increase the existing business tax 1% but earmark 5% for youth programs. Voters in Nevada City approved a general update and revision of that city’s business tax.

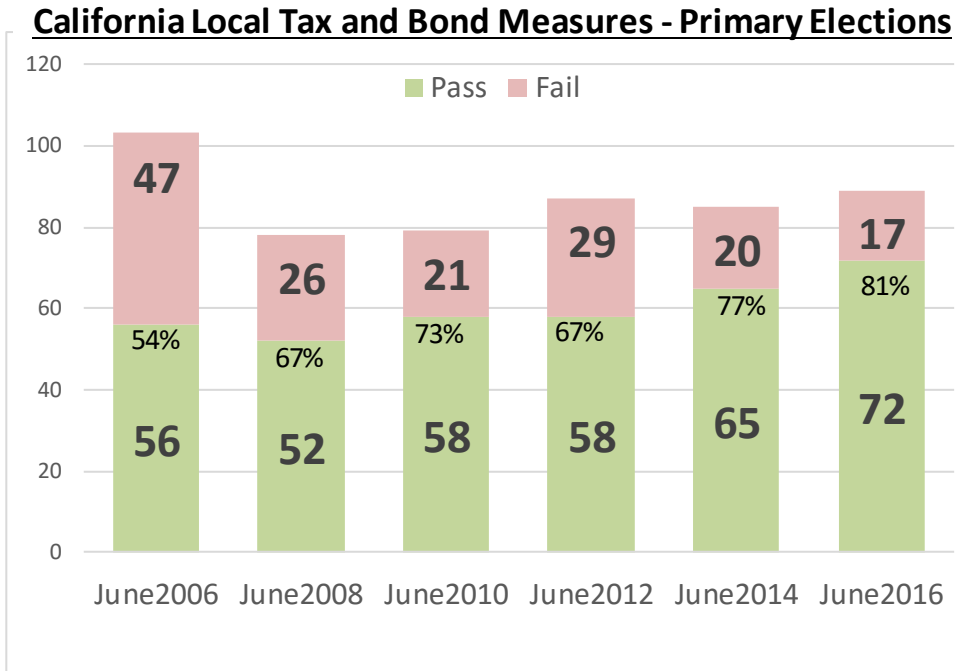
**Business License Tax Measures**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Needed</u>	<u>YES%</u>	<u>NO%</u>	
Nevada City	Nevada	Measure X	general revision	50.0%	<b>81.7%</b>	18.4%	<b>PASS</b>
Alturas	Modoc	Measure G	10%GrRepts Marijuana	50.0%	<b>81.7%</b>	18.3%	<b>PASS</b>
Davis	Yolo	Measure C	10%GrRepts Marijuana	50.0%	<b>78.9%</b>	21.1%	<b>PASS</b>
Sacramento	Sacramento	Measure Y	5%GrRepts Marijuana	66.7%	65.2%	<b>34.8%</b>	<b>FAIL</b>



### Some Historical Context

The number and proportion of successful local revenue measures this election was higher than previous primary elections. This may be due in part to the larger number of tax extensions compared to increases.



### Local Revenue Measures in California

	June2006	June2008	June2010	June2012	June2014	June2016
City General Tax (Majority Vote)	6/7	11/14	12/14	10/11	8/8	13/13
County General Tax (Majority Vote)	1/3	1/1	2/2	4/7	/	0/2
Special Dist. Majority Fee	/	/	/	1/1	/	/
City SpecialTax, GObond (2/3 Vote)	4/8	2/5	5/9	2/8	8/11	7/10
County SpecialTax, GObond (2/3 Vote)	0/7	1/2	1/1	3/3	2/5	1/5
Special District (2/3)	5/9	5/10	7/11	4/10	9/12	2/6
School ParcelTax2/3	0/6	6/13	16/22	9/13	5/5	7/7
School Bond 2/3	1/2	1/1	/	/	1/1	1/1
School Bond 55%	39/61	25/32	15/20	25/34	32/43	41/45
<b>Total</b>	<b>56/103</b>	<b>52/78</b>	<b>58/79</b>	<b>58/87</b>	<b>65/85</b>	<b>72/89</b>

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## Other Measures of Note

- Appointed City Treasurer. Voters in Antioch turned down a measure to make the currently elected position of city treasurer instead appointed by the city council as in many other cities.
- Home sharing regulation. A referendum to apply more restrictive home-sharing business regulations in Nevada City failed.
- Lease revenue bond vote requirement. A citizen initiative to require a vote for lease revenue financing was rejected in Half Moon Bay. A similar statewide measure applying to certain state revenue bonds will be on the ballot in November.
- State of Jefferson. 58% of voters in Lassen County rejected Measure G, an advisory measure on the formation of a State of Jefferson with other northern California and Southern Oregon counties. The measure had been placed on the ballot on a 3-2 split vote of the Lassen County Board of Supervisors. In June 2014, voters in Del Norte (58%) and Siskiyou (55%) counties said “no” to similar measures while 57% of Tehama county voters said “yes” to secession.
- Term Limits. Voters in Orange Unified School District approved a term limits measure.

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**Source:** County elections offices.

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