



**To:** Mayor and City Council

**From:** Michael Chandler, Assistant to the City Manager  
Cindy Mosser, Finance Manager

**Subject:** Discussion on a future revenue ballot measure

**Date:** July 1, 2016

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**Recommendation**

Hold discussion and provide feedback to staff on a future revenue ballot measure.

**Background**

At the June 15, 2016 City Council meeting, the Council asked for information regarding a revenue measure to be placed on the November ballot. The information request included options for the type of ballot measure; timeline of an election; cost of a survey; cost of the election; funds generated at different levels of tax; and competing tax measures.

**Discussion**

The process for exploring and potentially pursuing a revenue measure has several critical steps, some of which typically commence 8-10 months in advance of the election. These steps include, but are not limited to: confirming community and Council funding priorities through a ballot measure feasibility study, survey or similar mechanism; refining and selecting a preferred revenue option; developing a resolution and voter handbook materials for placing a measure on the ballot; and developing a public outreach plan. Attached to this report is a sample timeline of recommended and/or required key steps to take for submission of a 2016 general election revenue ballot measure. It is critical that the elected body unanimously support any measure placed on the ballot if it is to be successful.

An essential part of the process in consideration of placing a measure on the ballot is significant planning and outreach work. A qualified public outreach and revenue measure consulting firm can help with project planning, communications and strategic outreach efforts, and ensuring that all of the critical steps are planned and implemented. Additionally, establishing a community task force involved in the development, support, and promotion of the ballot measure is a key component to the measure's success. Once the measure has been approved by the City Council for placement on the ballot, the City may only provide information regarding the need for the revenue but not request support for it. For this reason, having a local task force that actively champions the measure to the public greatly enhances the likelihood of passage.

Cities may impose a variety of taxes (e.g. sales, parcel, utility users). Taxes fall into one of two categories: 1) general or 2) special. A general tax is imposed to raise general-purpose revenues (i.e. General Fund). Cities may use revenues for any lawful city public purpose. A majority of voters must approve the decision to impose a general tax. A general tax may only be submitted for voter approval at an election which includes at least one city council seat, unless a unanimous vote of the existing Council declares a fiscal emergency.

A special tax is imposed for a specific purpose or project. For example, a city may increase the sales and use tax by adding a special use tax for transportation projects, parks maintenance, or the acquisition of open space, among others. Two-thirds of voters must agree to adopt a special tax. A special tax may be submitted for voter approval at any date allowed under State law. Typically, the election date will coincide with that of other local ballot measures if not held as part of a general election in order to share the election costs with other agencies.

Sales tax is generally allocated to the jurisdiction where the sale is negotiated or the order is taken (also known as “point of sale”), while a local transaction and use tax is generally allocated to the jurisdiction where the goods are delivered or placed into use. Accordingly, there can be significant differences between the amount of revenues generated by sales tax and those generated by transactions and use tax. HdL, the City’s sales tax consultant, estimated the following projections for annual revenue generation, based on the most recent results presented to the City in May 2016:

<b>Transaction and Use Percentage</b>	<b>Estimated Revenue</b>
Estimated 0.25%	\$1,044,000
Estimated 0.50%	\$2,116,000
Estimated 1.00%	\$4,232,000

If the Council wishes to place a revenue measure on the November 8, 2016 general election ballot, the last day to do so is August 12, 2016. A resolution approving the submission of a ballot measure to the electorate is required. Voter handbook materials would have to be prepared by mid-August. As can be seen, there is insufficient time remaining to conduct a comprehensive ballot measure program, reducing the likelihood of passage.

The Martinez Unified School District adopted Resolution No. 2016-21 on June 27, 2016, to place a bond measure referred to as the “Martinez Unified School District Classroom Safety, Renovation and Repair Measure” on the November 8<sup>th</sup> ballot. The City Council did formally indicate its support for the Contra Costa Transportation Authority’s one-half cent sales tax measure for transportation purposes at the June 1, 2016 Council meeting. As of July 1, 2016, the County did not have any other official competing tax measures.

**Fiscal Impact**

No fiscal impact at this time. Staff anticipates the cost of pursuing the placement of a revenue measure on the ballot could range from \$75,000 to \$100,000. Final costs will be dependent on consultants selected for assessment services and ballot measure development (estimated at approximately \$70,000 total), County election costs of up to \$10,000, and State Board of Equalization's charges for completing a preparatory cost agreement.

**Attachments**

- Sample Recommended Timeline for 2016 Transaction and Use Tax Revenue Measure
- Local Tax and Bond Measure Preliminary Results – California June 2016

**APPROVED BY:**

Brad Kilger, City Manager

City of Martinez

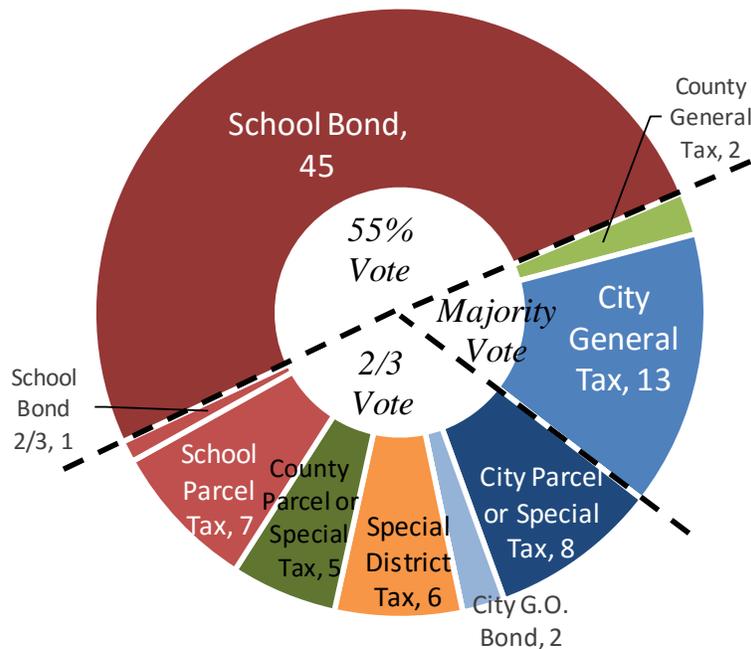
Sample Recommended Timeline for a 2016 Transaction and Use Tax Revenue Measure

Description	Time Period/Dates
Ballot measure feasibility study - including polling, educational materials, ballot language	Begin eight to ten months prior to election
Community outreach - task force establishment	Begin eight to ten months prior to election
Resolution ordering the submission of a ballot measure to the electorate	July
Ordinance imposing a transaction and use tax to be administered by the State Board of Equalization, subject to approval of a majority of the electors voting on the tax measure at the general municipal election. (Required prior to election)	July
Last day to place a measure on the ballot	August 12, 2016
Last day to amend or withdraw a measure on the ballot	August 17, 2016
Election Day	November 8, 2016
Two contracts (preparatory cost agreement and ongoing administration) with State Board of Equalization	After election
Tax would become operative (effective)	April 1, 2017
First full year of revenue	Fiscal year 2017-18

# 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

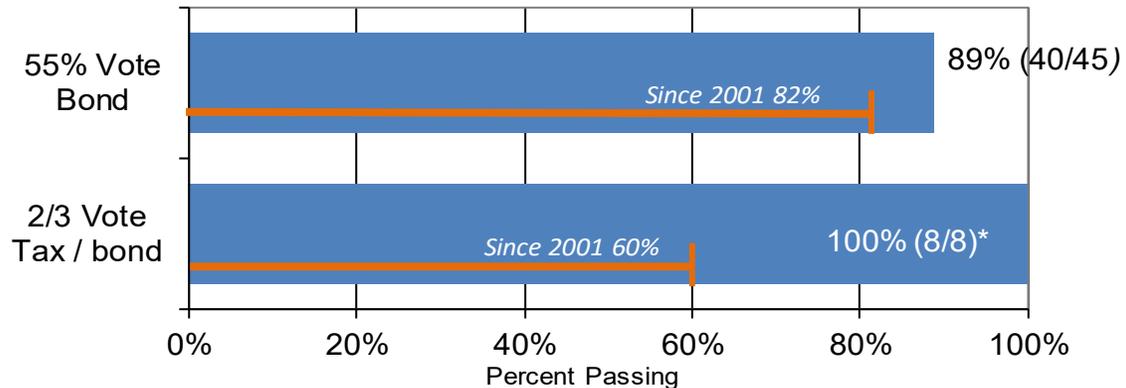
Based on election night counts with 100% of all precincts reporting, 70 of the 89 tax and bond measures have passed. Several others are too close to call. All majority vote city tax proposals passed except perhaps one: a one percent sales tax measure in Compton that currently is too close to call at 49.5% yes. All seven school parcel tax measures passed and 41 out of 46 school bonds were approved.

**Local Revenue Measures June 2016**

	Total	Pass	Passing%
City General Tax (Majority Vote)	13	12	92%
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	40	89%
<b>Total</b>	<b>89</b>	<b>70</b>	<b>79%</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.

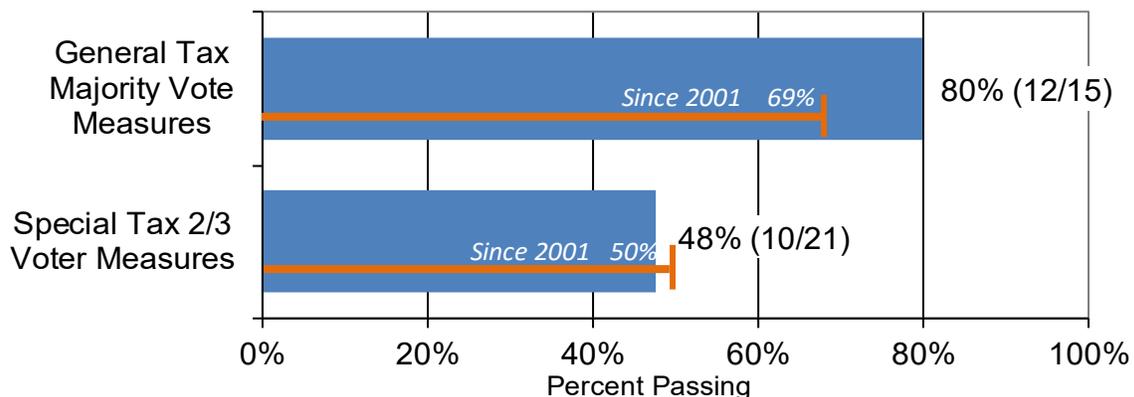
**School Tax & Bond Measures June 2016**



\*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.

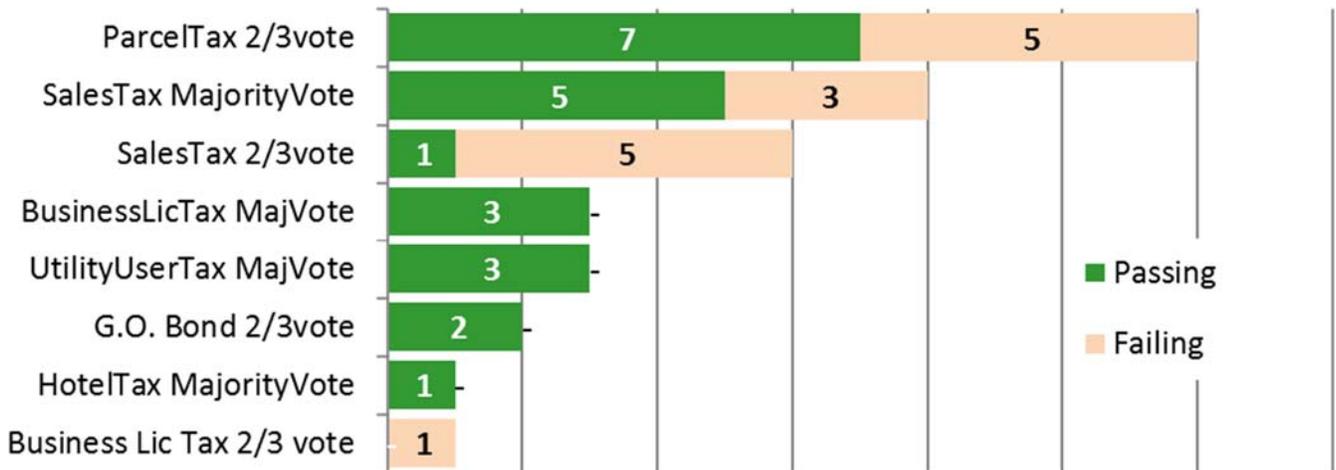
**City / County / Special District Tax & Bond Measures June 2016**



### 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 others also were approved for a total of \$5.39 billion in school facility construction financing and supporting property tax increases.

#### School Bond Measures - 55% vote

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

**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 D	\$ 9,700,000	\$30/\$100K	<b>66.0%</b>	34.0%	<b>PASS</b>
Livermore USD	Alameda/ContraCosta	Measure J	\$ 245,000,000	\$48/\$100K	<b>65.8%</b>	34.2%	<b>PASS</b>
Wasco Union Elementary	Kern	Measure E	\$ 9,400,000	\$30/\$100K	<b>65.0%</b>	35.0%	<b>PASS</b>
Kingsburg Elementary	Cl 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	Fresno /Tulare/Kings/Madera	Measure C	\$ 485,000,000	\$19/\$100K	<b>64.2%</b>	35.8%	<b>PASS</b>
Long Beach Community	Los Angeles	Measure LB	\$ 850,000,000	\$25/\$100K	<b>63.5%</b>	36.5%	<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 Colleg	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 Eleme	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>61.5%</b>	38.5%	<b>PASS</b>
Beardsley Elementary SE	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 U	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 Schc	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>58.9%</b>	41.1%	<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	Los Angeles	Measure E	\$ 230,000,000	\$15/\$100K	<b>57.6%</b>	42.4%	<b>PASS</b>
Cutler-Orosi Joint Unific	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	Napa / Solano	Measure J	\$ 249,000,000	\$60/\$100K	<b>55.3%</b>	44.7%	<b>PASS</b>
General Shafter Elementa	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	52.9%	<b>47.1%</b>	<b>FAIL</b>
Cabrillo Community CD	Santa Cruz / San Benito / Monterey	Measure Q	\$ 310,000,000	23.27/\$100k	51.9%	<b>48.1%</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 Elementar	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-1	\$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**

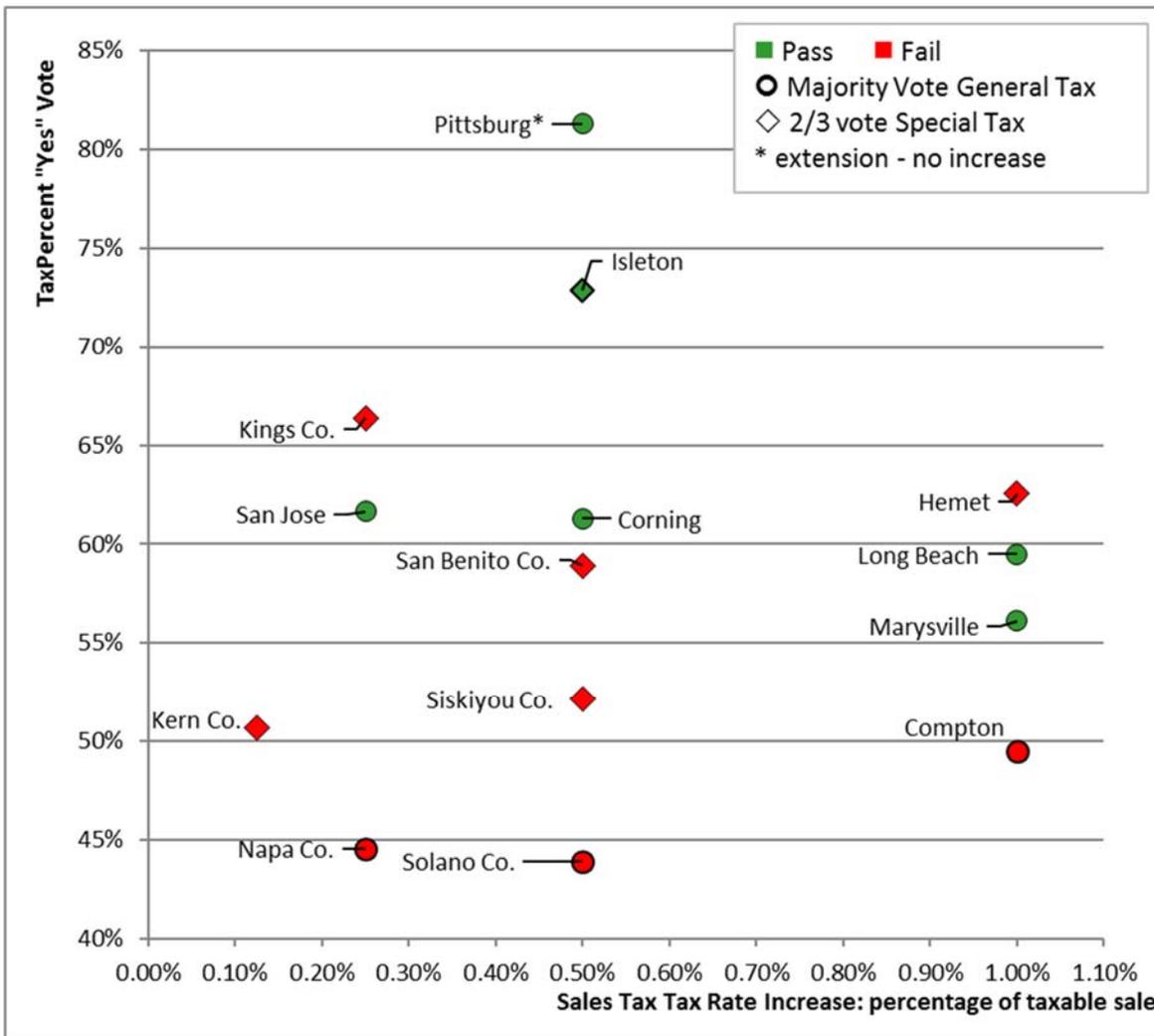
<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Pittsburg	Contra Costa	Measure M	1/2cent	extend	18yrs	81.3%	18.7%	PASS
San Jose	Santa Clara	Measure B	1/4 cent	increase	15yrs	61.7%	38.4%	PASS
Coming	Tehama	Measure A	1/2 cent	increase	no sunset	61.3%	38.7%	PASS
Long Beach	Los Angeles	Measure A	1 cent	increase	10yrs	59.5%	40.5%	PASS
Marysville	Yuba	Measure C	1 cent	increase	10yrs	56.1%	43.9%	PASS
Compton	Los Angeles	Measure P	1cent	increase	no sunset	49.5%	50.5%	FAIL <b>CLOSE</b>
County of Napa	Napa	Measure Y	1/4 cent	increase	10yrs	44.6%	55.4%	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. Isleton succeeded and Kings County is too close to call. All others failed, despite garnering simple majority yes votes.

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

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
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 <b>CLOSE</b>
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>N</u>	<u>County</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Davis	Yolo	Measure B	10%to12%	64.9%	35.1%	PASS

**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	incr transf fr 12.39%to20%	<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**

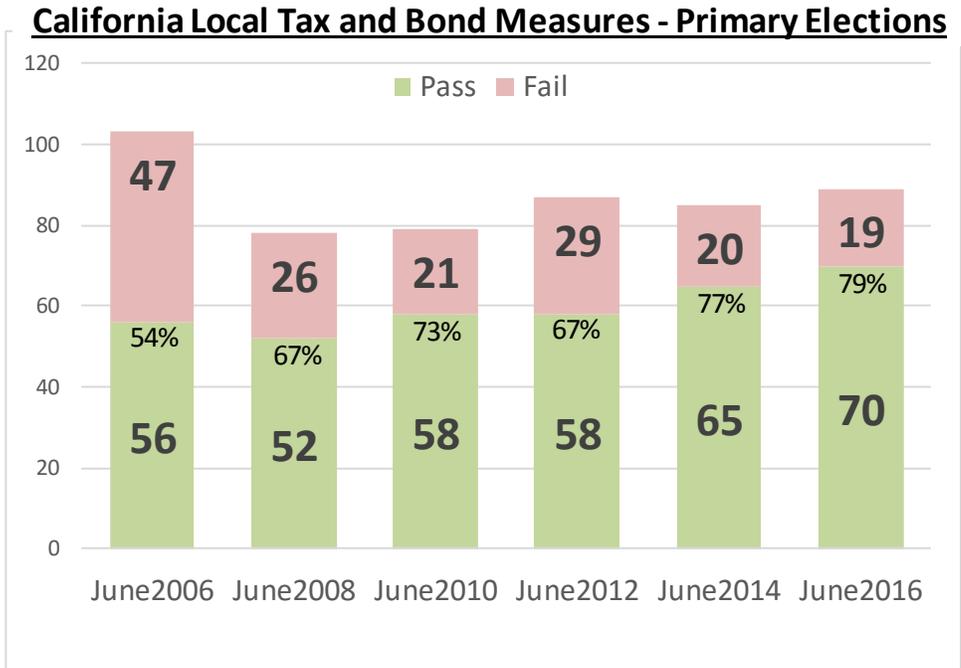
Three out of the four business license tax measures concern the taxation of marijuana. Voters in Alturas and Davis approved measures to increase local taxes on marijuana. Voters in Sacramento came up just short of the two-thirds approval needed for a proposal to increase the existing business tax 1% 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%GrRpts Marijuana	50.0%	<b>81.7%</b>	18.3% <b>PASS</b>
Davis	Yolo	Measure C	10%GrRpts Marijuana	50.0%	<b>78.9%</b>	21.1% <b>PASS</b>
Sacramento	Sacramento	Measure Y	5%GrRpts 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	12/13
County General Tax (Majority Vote)	1/3	1/1	2/2	4/7	/	/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	40/45
<b>Total</b>	<b>56/103</b>	<b>52/78</b>	<b>58/79</b>	<b>58/87</b>	<b>65/85</b>	<b>70/89</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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