Local Revenue Measures November 2004

This November, voters in California considered more than 270 local measures[1] related to local agency taxes, fees and financing. One-hundred eighteen (118) of these measures concerned city taxes, fees or financing. Twenty-six (26) concerned counties and thirty-three (33) concerned special districts. There were more than eighty school measures including 55% school bonds and 2/3 vote special taxes. Among the city measures, thirty four (34) were special taxes or bonds requiring 2/3 voter approval and seventy-three (73) concerned general taxes requiring majority voter approval.[2]

Observations

1. The variety of unique local conditions makes drawing trends and generalizations difficult. There are many circumstances that can have bearing on the outcome of a local measure. These vary among localities and include:
    a. The effect of spurious issues and personalities in the community. Have members of the city council or county board received bad press? Is there a contentious development issue?
    b. Local fiscal conditions and levels of service vary. Voters may perceive that the city (or county) has plenty of revenue or that levels of service are sufficient.
    c. Political leaning. Regardless of actual local conditions, populations in different localities differ in their basic philosophies of government.
    d. Local activism. The presence or lack of activist citizens to support or oppose a local measure can have a major effect.
    e. Clear and competent communication from the city/county. Short of advocacy, voters need basic information to make a decision.
2. There are winners and losers in virtually every category of tax measure. Results in all categories in November 2004 were mixed.
3. Generally, earmarking a tax for a special purpose (e.g. police, fire, EMS, libraries, parks, etc.) is not worth the 2/3 vote requirement needed to pass a special tax.
4. A/B strategies where a majority vote measure is pared with an advisory measure as to use of funds do not appear to be worthwhile.
5. Voters are much more amenable to continuing an existing tax that raising a tax.
6. All citizen initiatives to repeal or limit taxes all failed.

Transient Occupancy (Hotel/Motel) Taxes

Residents of twenty cities and four counties faced proposals to increase Hotel Taxes (Transient Occupancy Taxes) in their jurisdictions. Nineteen of the twenty cities proposed these increases as general taxes, requiring majority voter approval. One of these nineteen (Cathedral City) added a separate advisory measure setting aside a portion of the increased revenue for tourism. One of these cities, Palm Dessert, merely ratified a TOT increase that had been adopted in the 1990s by the city council when the voter approval requirements of Proposition 62 were in dispute.

The City of South San Francisco TOT increase proposal restricted the revenues for "parks, recreation and public safety services" and this required 2/3 voter approval.

[1] Includes city, county, special district and local school measures.
[2] In addition, there were six advisory measures requiring majority approval and five citizen referenda to repeal or restrict local taxes.

2217 Isle Royale Lane • Davis, CA • 95616-6616
Phone: 530.758.3952 • Fax: 530.758.3952

Among the twenty-two measures requiring a majority vote, eleven passed and eleven failed. Among the two special taxes, one passed and one failed.

Agency Name	County	Measure Nar	Proposal	%Need	YES%	NO%	Go	Rate
City of Cathedral City	Riverside County	Measure R	increase	50.0%	**52.7%**	47.3%		10% to 11%
City of Cathedral City	Riverside County	Measure S	advisory	50.0%	42.8%	**57.2%**		Set aside Gen Fund
City of Healdsburg	Sonoma County	Measure Q	increase	50.0%	**71.8%**	28.2%		10% to 12%
City of Indio	Riverside County	Measure OO	increase	50.0%	36.0%	**64.0%**		10% to 12%
City of Kerman	Fresno County	Measure T	-	50.0%	49.2%	**50.8%**		8%
City of Livingston	Merced County	Measure G	increase	50.0%	**53.7%**	46.3%		6% to 9%
City of Mission Viejo	Orange County	Measure K	increase	50.0%	39.2%	**60.8%**		8% to 10%
City of Oakdale	Stanislaus County	Measure A	increase	50.0%	39.1%	**60.9%**		7% to 10%
City of Oroville	Butte County	Measure P	increase	50.0%	40.3%	**59.7%**		9% to 12%
City of Palm Desert	Riverside County	Measure O	ratify	50.0%	**69.1%**	30.9%		9%
City of Patterson	Stanislaus County	Measure B	-	50.0%	**55.6%**	44.4%		8%
City of Red Bluff	Tehama County	Measure D	increase	50.0%	33.3%	**66.7%**		10% to 12%
City of San Diego	San Diego County	Measure J	increase	50.0%	41.4%	**58.6%**		10.5% to 13%
City of San Pablo	Contra Costa Count	Measure T	increase	50.0%	**53.0%**	47.0%		6% to 12%
City of San Ramon	Contra Costa Count	Measure U	increase	50.0%	48.6%	**51.4%**		7.25% to 10%
City of Santa Ana	Orange County	Measure M	increase	50.0%	**56.2%**	43.8%		9% to 11%
City of Santa Monica	Los Angeles County	Measure N	increase	50.0%	**74.7%**	25.3%		12% to 14%
City of Sausalito	Marin County	Measure J	increase	50.0%	**57.8%**	42.2%		10% to 12%
City of Tehachapi	Kern County	Measure T	increase	50.0%	39.9%	**60.1%**		8% to 12%
City of West Sacramento	Yolo County	Measure T	increase	50.0%	**68.2%**	31.8%		4% to 12%
County of Calaveras	Calaveras County	Measure D	increase	50.0%	41.8%	**58.2%**		6% to 10%
County of Napa	Napa County	Measure V	increase	50.0%	**61.9%**	38.2%		10.5% to 12%
County of Siskiyou	Siskiyou County	Measure M	increase	50.0%	38.5%	**61.5%**		8% to 10%
City of South San Francisco	San Mateo County	Measure I	increase	66.7%	**69.4%**	30.6%		8% to 9%
County of Fresno	Fresno County	Measure J	-	66.7%	44.1%	**55.9%**		6%

Real Property Transfer Taxes

Both proposals to increase utility transfers failed. A majority of Berkeley voters said "yes" to Measure K, but the measure was a special tax requiring 2/3 voter approval.

Property Transfer Taxes

Agency Name	County	Measure Name	Title	%Neede	YES%	NO%	
City of Berkeley	Alameda County	Measure K	Youth Services Special Tax	66.7%	53.5%	**46.5%**	
	Add 0.5% to existing 1.5% tax on transfers $600,000 and over and 1% to existing tax on transfers $1,000,000 and over.						
City of Del Mar	San Diego County	Measure N	Property Transfer Tax -- $6/$1000 value of sale	50.0%	24.2%	**75.8%**	

Business License Taxes

Twelve cities placed Business License Tax increase proposals on their ballots. In all but two cities, the increases were for general purposes and required a majority vote. The city of South San Francisco proposal was to extend its business license tax to billboards and to restrict the use of the increased revenue to "parks, libraries and public safety." This use restriction made the tax a special tax, requiring 2/3 voter approval. The measure

failed with a 65.3% "yes" vote. Oakland's tax on parking lots to fund public safety programs passed with nearly 70% approval. In other cities, the results were mixed with five measures passing and five failing.

Business License Tax Measures

Agency Name	County	Measure Name	Title	%Needed	YES%	NO%
City of Benicia	Solano County	Measure R	Business License Tax Increase	50.0%	**60.7%**	39.3%
City of Blue Lake	Humboldt County	Measure N	Business License Tax	50.0%	49.9%	**50.1%**
City of Brea	Orange County	Measure C	Increase Business License Tax --	50.0%	39.8%	**60.2%**
City of Daly City	San Mateo County	Measure N	Business License Tax Increase	50.0%	**53.0%**	47.0%
City of East Palo A	San Mateo County	Measure R	Amend Business License Tax --	50.0%	**75.7%**	24.3%
City of Ferndale	Humboldt County	Measure P	Business License Tax	50.0%	**57.2%**	42.8%
City of Fountain V	Orange County	Measure J	Increase Business License Tax --	50.0%	38.3%	**61.7%**
City of Ojai	Ventura County	Measure F	Modification of Municipal Code -- Busn Lic T	50.0%	48.3%	**51.7%**
City of Salinas	Monterey County	Measure C	Business License Tax --	50.0%	**50.9%**	49.1%
City of San Franci	San Francisco County	Proposition K	Business Tax	50.0%	45.6%	**54.5%**
City of South San	San Mateo County	Measure J	Busn Lic Tax on Billboards for Park, Library,	66.7%	65.9%	**34.1%**
City of Oakland	Alameda County	Measure Y	Parking Lot Tax for Crime&Fire Prevention	66.7%	**69.6%**	30.4%

Utility User Taxes

Seventeen cities faced utility user tax measures. All proposals were for general purpose taxes and required majority voter approval. Voters approved six measures to continue existing taxes. All six proposals in three cities to increase existing UUTs failed. All seven proposals for new utility user taxes failed.

Utility User Tax Measures

Agency Name	County	Measure Na	Proposal	YES%	NO%
City of Cudahy	Los Angeles County	Measure P	continue	**77.1%**	22.9%
City of Grover Beach	San Luis Obispo Cou	Measure O	continue	**81.7%**	18.3%
City of Pinole	Contra Costa County	Measure P	continue	**62.3%**	37.7%
City of San Pablo	Contra Costa County	Measure S	continue/mc	**72.0%**	28.0%
City of El Cerrito	Contra Costa County	Measure K	continue/rat	**65.3%**	34.7%
City of Hercules	Contra Costa County	Measure L	continue/rat	**76.8%**	23.2%
City of Berkeley	Alameda County	Measure J	increase	37.4%	**62.6%**
City of King City	Monterey County	Measure G	increase	28.2%	**71.9%**
City of King City	Monterey County	Measure H	increase	34.3%	**65.7%**
City of King City	Monterey County	Measure F	extend	23.5%	**76.5%**
City of Palm Springs	Riverside County	Measure V	increase	25.3%	**74.7%**
City of Salinas	Monterey County	Measure B	increase	34.6%	**65.4%**
City of Farmersville	Tulare County	Measure V	new	48.4%	**51.6%**
City of Fremont	Alameda County	Measure V	new	44.7%	**55.3%**
City of Greenfield	Monterey County	Measure J	new	18.2%	**81.9%**
City of Madera	Madera County	Measure M	new	28.7%	**71.3%**
City of Marina	Monterey County	Measure M	new	49.1%	**50.9%**
City of Santa Paula	Ventura County	Measure J	new	39.0%	**61.0%**
City of Santa Paula	Ventura County	Measure K	advisory	42.2%	**57.8%**
City of Saratoga	Santa Clara County	Measure V	new	19.2%	**80.8%**
City of Saratoga	Santa Clara County	Measure U	advisory	**55.0%**	45.1%

Transaction and Use Taxes: Countywide Transportation Sales Tax Measures

There were ten transportation sales tax measures on the ballot. Half extended existing taxes and half were to increase sales taxes. The five continuation proposals passed, all half cent measures. Voters in Marin and Sonoma approved new taxes. Sonoma County's proposal, the only ¼ cent measure, passed by just a few hundred votes. Voters in Santa Cruz apparently were persuaded by local environmental groups that argued the plan dedicated too much money to highway widening.

Countywide Transportation Sales Tax Measures (2/3 voter approval required)

County	Measure Name	Title	YES%	NO%	
Contra Costa County	Measure J	Transportation Sales Tax Extension --	**70.5%**	29.5%	👍
Sacramento County	Measure A	Transportation Sales Tax Extension --	**74.8%**	25.2%	👍
San Bernardino County	Measure I	Transportation Sales Tax Extension --	**79.7%**	20.3%	👍
San Diego County	Measure A	Continuance of the existing half-cent transport	**67.0%**	33.0%	👍
San Mateo County	Measure A	Transportation Sales Tax Extension --	**75.7%**	24.3%	👍
Santa Cruz County	Measure J	Transportation Improvement Sales Tax --	42.8%	**57.2%**	👎
Solano County	Measure A	Transportation Improvement Sales Tax --	63.8%	**36.2%**	👎
Sonoma County	Measure M	Quarter Cent Transportation Sales Tax --	**67.2%**	32.8%	👍
Ventura County	Measure B	Sales Tax Increase for Transportation --	40.4%	**59.6%**	👎
Marin County	Measure A	Transportation Authority	**70.8%**	29.2%	👍

Transaction and Use Taxes: Countywide Special Tax Measures

There were six county measures to increase sales taxes countywide for special purposes other than transportation. Three were for public libraries (Fresno, Del Norte and San Luis Obispo), one for the Fresno County zoo, one for open space in Ventura County, and Law Enforcement in Los Angeles County. Of the library proposals, only the proposal to continue an existing 1/8 cent tax in Fresno county succeeded. New taxes for libraries in Del Norte (1/8 cent) and San Luis Obispo (1/4 cent) failed. In fact, of the six measures, all failed except the two in Fresno County. Fresno County voters approved a proposal for a new 1/10 cent sales tax for the County Zoo. Six in ten voters approved Los Angeles County Sheriff Baca's long effort to pass a tax increase for law enforcement including additional city and county officers, crime prevention programs, and upgraded emergency communications systems, but the special tax measure fell short of 2/3 voter approval needed.

Special Transactions & Use Tax Measures (2/3 voter approval required)

Agency Name	Measure Na	Title	YES%	NO%		Rate	Sunset
County of San Luis Obispo	Measure L	Save Our Public Libraries Transaction and Use Tax Ordir	48.0%	**52.0%**	👎	1/4 cent	-
County of Del Norte	Measure A	Public Library Transactions & Use Tax	66.2%	**33.8%**	👎	1/8 cent	-
County of Fresno	Measure B	Library Tax Renewal	**71.0%**	29.0%	👍	1/8 cent	7 years
County of Fresno	Measure Z	Save Our Zoo	**72.9%**	27.1%	👍	1/10 cent	10 years
County of Ventura	Measure A	Open Space District and Quarter Cent Sales Tax --	48.7%	**51.3%**	👎	1/4 cent	10 years
County of Los Angeles	Measure A	Public Safety, Emergency Response and Crime Preventior	59.6%	**40.4%**	👎	1/2 cent	-

Transaction and Use Taxes: General Tax Measures

Recent changes in the law (SB566 2003) permit a city or county to place a local transactions and use tax proposal before the voters with a 2/3 vote of the governing board of the agency. In concert with Article XIII of the State Constitution, a general tax proposal requires majority voter approval. A special tax (earmarked for a particular purpose) requires 2/3 voter approval.

Voters in twenty two cities and five counties considered proposals to increase sales taxes for general purposes. Among the twenty-two city measures, two cities (Lakeport and Watsonville) placed companion advisory measures on the ballot requesting voter advice on the use of the funds. Of the twenty two measures, ten passed. Of the five county measures, only Del Norte voters approved its measure.

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

Agency Name	Measure Na	Title	YES%	NO%	Rate
City of Atwater	Measure Q	1 Cent Sales Tax	44.1%	**55.9%**	1 cent
City of Capitola	Measure P	1/4 Cent Sales Tax --	**59.7%**	40.3%	1/4 cent
City of Daly City	Measure M	Transactions and Use Tax	35.0%	**65.0%**	1/4 cent
City of Delano	Measure P	Transaction Use Tax	46.0%	**54.1%**	1/2 cent
City of Farmersville	Measure U	1/2 Cent Sales Tax	**64.3%**	35.8%	1/2 cent
City of Galt	Measure S	General Use Sales Tax --	21.5%	**78.6%**	1/4 cent
City of Lakeport	Measure I	1/2 Cent Sales Tax Increase	**59.6%**	40.4%	1/2 cent
City of Lakeport	Measure J	Use of Sales Tax Funds (ADVISORY)	**81.9%**	18.1%	advisory
City of Madera	Measure L	Sales Tax	46.4%	**53.6%**	1/4 cent
City of Manteca	Measure Z	Sales Tax --	22.0%	**78.0%**	1/4 cent
City of Montclair	Measure F	Sales Tax Increase	**63.3%**	36.8%	1/4 cent
City of Monterey	Measure K	Sales Tax Increase of 0.25% --	49.1%	**50.9%**	1/4 cent
City of Richmond	Measure Q	Transaction Use Tax	**59.2%**	40.8%	1/2 cent
City of Ridgecrest	Measure Q	Transaction Use Tax	35.4%	**64.6%**	3/4 cent
City of Salinas	Measure A	Temporary Transaction and Use Taxes --	47.8%	**52.2%**	1/2 cent
City of San Juan Bautista	Measure K	Transactions and Use Tax	**53.4%**	46.6%	3/4 cent
City of Sand City	Measure L	Sales Tax of 0.5% --	**56.1%**	43.9%	1/2 cent
City of Sanger	Measure S	Transactions and Use Tax	40.2%	**59.8%**	1/2 cent
City of Sebastopol	Measure T	Community Sales Tax --	**67.4%**	32.6%	1/8 cent
City of South Lake Tahoe	Measure Q	Sales Tax Increase --	**57.2%**	42.8%	1/2 cent
City of Turlock	Measure F	Transaction and Use Tax --	49.6%	**50.4%**	1/2 cent
City of Watsonville	Measure Q	1/4 Cent Sales Tax --	37.2%	**62.8%**	1/4 cent
City of Watsonville	Measure R	Sales Tax Advisory -- (ADVISORY)	**72.6%**	27.4%	advisory
City of Woodlake	Measure X	Sales Tax Increase	**58.2%**	41.8%	1/2 cent
City of San Francisco	Proposition J	Sales Tax Increase	42.2%	**57.8%**	1/4 cent
City of San Francisco	Proposition O	Use of Prop J Funds (ADVISORY)	**60.0%**	40.0%	advisory
County of Colusa	Measure C	Transactions and Use Tax	45.6%	**54.4%**	1/2 cent
County of Del Norte	Measure C	Transactions and Use Tax	**74.9%**	25.1%	1/2 cent
County of Tehama	Measure A	Use of Sales Tax (ADVISORY)	46.3%	**53.7%**	advisory
County of Tehama	Measure B	1/2 Cent Sales Tax for three years	27.1%	**72.9%**	1/2 cent
Humboldt County	Measure L	Transaction and Use Tax	29.9%	**70.1%**	1 cent

Transaction and Use Taxes: City Special Tax Measures

Seven cities decided propose sales tax increases for specific purposes, including five for public safety (police and/or fire) services. Three of the five public safety special taxes achieved the needed 2/3 vote. In Merced and Ukiah, the measures failed despite more than six of ten voters saying "yes," suggesting that these measures might have passed had they been proposed as majority vote general taxes.

Special Transactions & Use Tax Measures (2/3 voter approval required)

Agency Name	County	Measure Nam	Title	YES%	NO%		Rate
City of Los Banos	Merced County	Measure P	1/2 Cent Sales Tax for Public Safety	**78.0%**	22.0%	👍	1/2 cent
City of Merced	Merced County	Measure H	Officer Stephen Gray Memorial Public Safety Act	61.7%	**38.4%**	👎	1/2 cent
City of Santa Rosa	Sonoma County	Measure O	Police, Fire & Gang Supression 1/4 Cent Sales Tax	**70.0%**	30.0%	👍	1/4 cent
City of Stockton	San Joaquin County	Measure W	Safe Neighborhood Gang And Drug Prevention, Police	**73.6%**	26.4%	👍	1/2 cent
City of Ukiah	Mendocino County	Measure N	Sales and Use Tax for Public Safety --	65.5%	**34.5%**	👎	1/2 cent
City of Susanville	Lassen County	Measure K	Sierra Sports Complex Special Tax	46.3%	**53.7%**	👎	1/2 cent
City of El Cajon	San Diego County	Measure O	Upgrade of Public Facilities --	**68.7%**	31.3%	👍	1/2 cent

Municipal Service (Parcel) Taxes

Municipal service taxes, often called "parcel taxes" were on the ballot in fifteen cities. Each required 2/3 voter approval. Overall, seven of the fifteen achieved the 2/3 voter approval needed, including three of eight police/fire/EMS taxes. Taxes for libraries in Sacramento and San Jose passed, while one in Berkeley failed. A municipal service tax in the wealthy community of Piedmont passed, even as one in wealthy Atherton failed.

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

Agency Name	County	Measure Nan	Title	YES%	NO%	
City of Albany	Alameda County	Measure G	Paramedic/Ambulance Special Tax Restructu	**80.5%**	19.5%	👍
City of Berkeley	Alameda County	Measure M	Paramedic Special Tax	45.2%	**54.8%**	👎
City of Fort Bragg	Mendocino County	Measure M	Special Tax for Fire Equipment --	**69.2%**	30.8%	👍
City of Huntington Park	Los Angeles County	Measure L	Community safety enhancements	**68.9%**	31.2%	👍
City of Manteca	San Joaquin County	Measure Y	Manteca Public Safety Measure	19.6%	**80.4%**	👎
City of San Leandro	Alameda County	Measure DD	Police and Fire Parcel Tax	50.7%	**49.3%**	👎
City of Perris	Riverside County	Measure NN	Police & Fire Tax --	62.8%	**37.3%**	👎
City of Yreka	Siskiyou County	Measure T	Special Tax for Volunteer Fire Department	53.2%	**46.8%**	👎
Town of Fairfax	Marin County	Measure L	Municipal Services Tax for Public Safety	57.3%	**42.7%**	👎
Town of Paradise	Butte County	Measure N	Animal Control Tax	**74.8%**	25.2%	👍
City of Sacramento	Sacramento County	Measure X	Parcel Tax for Libraries --	**72.4%**	27.6%	👍
City of Berkeley	Alameda County	Measure L	Library Special Tax	50.5%	**49.5%**	👎
City of San Jose	Santa Clara County	Measure S	Library and Reading Protection Measure --	**66.9%**	33.1%	👍
City of Piedmont	Alameda County	Measure W	Parcel Tax Continuation	**79.5%**	20.5%	👍
Town of Atherton	San Mateo County	Measure O	Special Tax for Municipal Services	56.6%	**43.4%**	👎

Parcel tax proposals by special districts fared worse. Only three of seventeen fire district proposals achieved the 2/3 voter approval needed. Although both library district parcel taxes passed, only one of six park district parcel taxes passed. Al in all, just eight of thirty special district parcel taxes succeeded in garnering 2/3 voter approval.

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

Agency Name	County	Measure Na	Title	YES%	NO%
FIRE SERVICE					
Borrego Springs Fire Protection District	San Diego County	Measure Z	Special Tax for Fire Protection and Emergen	**79.0%**	21.0%
El Medio Fire Protection District	Butte County	Measure G	Tax Increase - Fire Services	65.9%	**34.1%**
Forest Hill Fire Protecton District	Placer County	Measure M	Special Tax	**77.9%**	22.1%
Gold Ridge Fire Protection District	Sonoma County	Measure U	Special Tax --	65.0%	**35.0%**
Hallelujah Junction Fire Protection District	Lassen County	Measure M	Special Tax	**97.1%**	2.9%
Lake Shasta Community Services District	Siskiyou County	Measure N	Special Tax to Fund Fire Protection & Emerg	39.6%	**60.4%**
Loomis Fire Protection District	Placer County	Measure W	Loomis FPD Tax	60.0%	**40.0%**
McCloud Conmmunity Services District	Siskiyou County	Measure P	Special Parcel Tax to Fund Fire Protection &	42.8%	**57.2%**
McCloud Conmmunity Services District	Siskiyou County	Measure Q	Special Parcel Tax to Fund Ambulance Servi	32.9%	**67.1%**
Newcastle Fire Protection District	Placer County	Measure R	Special Tax	66.4%	**33.6%**
Oakdale Rural Fire Protection District	Stanislaus County	Measure J	Special Tax --	64.8%	**35.2%**
Penn Valley Fire Protection District	Nevada County	Measure R	Special Tax	64.6%	**35.5%**
Penryn Fire Protection District	Placer County	Measure P	Special Tax	57.8%	**42.2%**
Pine Valley Fire Protection District	San Diego County	Measure AA	Special Benefit Tax for Fire Protection and E	61.8%	**38.2%**
Placer County Fire Protection District	Placer County	Measure K	Special Tax	50.9%	**49.1%**
Westwood Community Services District	Lassen County	Measure I	Parcel Tax	64.6%	**35.4%**
Windsor Fire Protection District	Sonoma County	Measure V	Special Tax --	59.4%	**40.6%**
LIBRARY SERVICES					
Altadena Library District	Los Angeles County	Measure B	Parcel tax to replace library funding	**77.3%**	22.7%
County Service Area 10, Zone E (County Li	El Dorado County	Measure F	Change Existing Library Tax for Apartment	**75.0%**	25.0%
PARK SERVICES					
East Bay Regional Park District Zone 1	Alameda County / Co	Measure CC	Park Access, Wildfire Protection, Public Safe	**67.6%**	32.4%
McCloud Conmmunity Services District	Siskiyou County	Measure R	Special Parcel Tax to Fund Park & Recreatio	22.4%	**77.6%**
Nisenan Recreation and Park District	Nevada County	Measure K	Special Tax	19.7%	**80.3%**
San Juan Ridge Recreation and Park Distric	Nevada County	Measure O	Special Tax	35.9%	**64.2%**
South Sutter Recreation & Park District	Sutter County	Measure J	Special Tax	57.3%	**42.7%**
Valley Center Parks and Recreation District	San Diego County	Measure CC	Special Tax to Acquire Open Space and Park	57.3%	**42.7%**
Other					
Palm Drive Health Care District	Sonoma County	Measure W	Parcel Tax --	**68.8%**	31.2%
Tahoe Cemetery District	Placer County	Measure T	Tahoe Cemetery Tax	63.1%	**37.0%**
Three Rivers Memorial District	Tulare County	Measure Z	Three Rivers Memorial Special Tax	61.9%	**38.1%**
McCloud Conmmunity Services District	Siskiyou County	Measure S	Special Parcel Tax to Fund Street Lighting	29.2%	**70.9%**
Alameda-Contra Costa Transit Special Distr	Alameda County	Measure BB	Parcel Tax	**72.5%**	27.5%

General Obligation Bonds with Property Tax Increases

Voters approved five of eleven bond proposals with property tax increases.

City and Special District Bond Measures (2/3 vote)

Agency Name	County	Measure Nam	Title	YES%	NO%	Rate
City of Escondido	San Diego County	Measure P	Public Safety Bond Issue --	**67.5%**	32.5%	$15/$100,000AV
City of National City	San Diego County	Measure S	Public Safety Facility Bond Issue --	65.3%	**34.8%**	$13/$100,000AV
City of Lafayette	Contra Costa County	Measure N	Road and Drain Repair Bond	57.8%	**42.2%**	$21/$100,000AV
City of Los Angeles	Los Angeles County	Measure O	Clean Water, Ocean, River, Beach, Bay Storı	**75.8%**	24.2%	$10/$100,000AV
City of Lemon Grove	San Diego County	Measure R	Library Bonds --	62.7%	**37.3%**	$15/$100,000AV
City of Martinez	Contra Costa County	Measure O	Library, Parks & Recreation Bond	61.3%	**38.7%**	$30/$100,000AV
City of San Francisco	San Francisco County	Proposition A	Affordable Housing Bonds	64.6%	**35.4%**	$19/$100,000AV
City of San Francisco	San Francisco County	Proposition B	Historical Preservation Bonds	57.9%	**42.1%**	$1.23/$100,000A
BART	Alameda County	Measure AA	Earthquake Safety Bond	**67.9%**	32.1%	$7.04/$100,000A
Palomar Pomerado Health System	San Diego County	Measure BB	Hospital, Emergency Care, Trauma Center Iı	**69.8%**	30.2%	$17.75/$100,000A
Washington Township Health Care Distric	Alameda County	Measure FF	Bonds --	**70.4%**	29.6%	$10/$100,000AV

Citizen Initiatives to Repeal or Limit Local Taxes

The November 2004 ballot included six citizen sponsored initiatives in five cities that would repeal or limit local taxes. All failed to garner the majority vote needed for passage.

Agency Name	County	Measure Name	Title	YES%	NO%
City of Buellton	Santa Barbara County	Measure X	Tax Sunset Initiative --	31.9%	**68.1%**
City of Moreno Valley	Riverside County	Measure M	Repeal Utility User's Tax --	43.5%	**56.5%**
City of Moreno Valley	Riverside County	Measure N	Regulations on Management of Electric Utility --	49.2%	**50.8%**
City of Watsonville	Santa Cruz County	Measure T	911 Fee Repeal -- City of Watsonville	37.2%	**62.8%**
Santa Cruz County -- Unincorporated Are	Santa Cruz County	Measure K	911 Fee Repeal -- Unincorporated Area	28.8%	**71.2%**
City of San Francisco	San Francisco County	Proposition L	Use of Hotel Tax to Preserve Movie Theaters	25.5%	**74.5%**

Sources: County elections offices, Smart Voter (http://www.smartvoter.org) by the League of Women Voters of California.

mc