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County And School Tax Limitations

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*July
C.R.H.*

CERTIFICATE

INITIATIVE MEASURE

COUNTY AND SCHOOL TAX
LIMITATIONS.

TO ALL COUNTY CLERKS
and
REGISTRARS OF VOTERS
SAN FRANCISCO
and
LOS ANGELES COS.

~~File~~ File: 1918-C-1

P
Filed in the office of the
SECRETARY OF STATE

the TENTH day of
JULY A. D. 1918

FRANK C. JORDAN,
SECRETARY OF STATE

Frank C. Jordan
DEPUTY

EXHIBIT "C"

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

The Attorney General has summarized the proposed act as follows :

COUNTY AND SCHOOL TAX LIMITATIONS. INITIATIVE ACT.

Creates State Board of Authorization; requires each county officer to file financial statements with governing body of county which shall submit same with budget to such State Board before making tax levy; limits yearly increase in amounts raised thereby to five per cent of amount produced preceding year, unless greater amount authorized by such Board or electors; makes special provisions for school matters, regulating such five per cent increase by average daily attendance; declares governing body of any political subdivision may subject same to provisions hereof; authorizes legislature to amend or repeal act.

STATE OF CALIFORNIA,

COUNTY OF _____

ss.

TO THE HONORABLE SECRETARY OF STATE OF THE STATE OF CALIFORNIA:

We, the undersigned, registered, qualified electors of the State of California, residents of _____ County, present to the Secretary of State this petition, and request that a proposed law, as hereinafter set forth, be submitted to the people of the State of California for their approval or rejection, at the next ensuing general election, or as provided by law. The proposed law is as follows:

AN ACT to regulate and limit the amount that may be produced by tax levies made by the governing bodies of political subdivisions of this State and to repeal all acts and parts of acts in conflict with this act.

The People of the State of California do enact as follows:

Section 1. (a) For the purposes of this act the term "political subdivision" shall mean, refer to and include counties, cities, towns and all other subdivisions of this State, which have or shall hereafter have power to make tax levies; the term "governing body" shall mean, refer to and include the body, board, commission or council, by whatever name the same may be designated in legislative act or freeholders' charter, which has and exercises the power of a political subdivision to levy taxes therein; the term "district board" shall mean, refer to and include each board or body (other than the governing body of a political subdivision) charged by law with the regulation or control in whole or in part of governmental, educational or other public affairs in any district within a political subdivision; the term "district levy" or "district levies" or "district tax levies" shall mean, refer to and include such tax levies as are or may be made only within a district within a political subdivision for school purposes; the term "school purposes" shall mean, refer to and include any and all means, other than county free libraries, for the promotion or advancement of education or for the providing or improving of facilities or equipment therefor; and the term "year" shall mean and refer to fiscal year.

(b) The amount produced in a preceding year or the amount to be produced in a current or an ensuing year by tax levies by the governing body of any political subdivision, for purposes other than school purposes, shall be ascertained by multiplying the total assessed taxable value of each district within such subdivision by the total rate of tax levied or to be levied in such district, and the sum of these products shall be taken as the amount produced or to be produced in such political subdivision, and the same procedure shall be followed to ascertain the amount produced or to be produced by general levies for school purposes; and the amount produced or to be produced by district tax levies by a governing body shall be ascertained by multiplying the assessed taxable value of such district by the total rate of tax levied or to be levied therein; provided that from the amount produced, as so ascertained, there shall be deducted the amount by which the production of any interest or bond levy will be decreased in the current year by reason of the payment, in whole or in part, of bonds of a subdivision or district prior to the time of levying taxes therein for such current year, and the remainder shall be taken as the amount produced.

Sec. 2. In every case in which a maximum limit upon the rate of any tax levy permitted, directed or authorized to be made by the governing body of any political subdivision is now or may hereafter be prescribed by legislative act or freeholders' charter, such maximum limit shall remain as so prescribed, and in no event shall this act be construed, either in whole or in part, to permit the governing body of any political subdivision to make a levy of taxes for any purpose at a rate higher than the rates prescribed in this section.

Sec. 3. Not less than sixty days before the day prescribed by legislative act or freeholders' charter for the governing body of a political subdivision to fix the rates of taxes to be levied therein, each officer thereof, and not later than July 25th in each year, each district board as hereinafter provided, shall file with the governing body, in duplicate and upon a form or forms to be prescribed as hereinafter provided, a statement showing the income and expenditures of his or its office or district, for the last two fiscal years immediately preceding, the estimated amount of money needed for the current fiscal year for each and every purpose with which such office or board is legally concerned, and such other information as the said form or forms may call for. A statement filed by a district board shall also contain the rate of levy of each district tax desired or proposed for such district. Such statements so filed as aforesaid shall be used by the governing body for the purpose of making up the budget of its political subdivision for the current fiscal year. Each district board of school trustees shall first file its statement with the superintendent of schools of the county within fifteen days after the close of its schools for the school year, and within ten days after receiving the same the superintendent shall file it with the proper governing body accompanied by such corrections or recommendations as he may deem advisable. If the estimated amount to be produced by district tax levies in any year exceeds the amount produced by district levies during the preceding year per unit of average daily attendance, the facts showing the necessity therefor shall be clearly stated in the statement together with the estimated amount of excess deemed to be needed.

Sec. 4. A State Board of Authorization is hereby created for the purpose of determining whether an emergency or urgent necessity exists which will authorize a political subdivision to make tax levies that will produce an amount greater than the amounts limited by sections six and seven; to prescribe the forms mentioned in section three; and to have such other powers and duties as are hereinafter vested therein. The members of the said board shall be the State Controller, the Superintendent of Public Instruction, the chairman of the State Board of Equalization, a member of the State Board of Control to be designated by the Governor, and one other person in the employ of the State to be appointed by the Governor. The members of the State Board of Authorization shall organize annually by electing a chairman and a secretary from their own number.

Sec. 5. Not less than thirty-five days prior to the time prescribed by legislative act or freeholders' charter for the governing body of a political subdivision to determine upon and fix the rates of tax levies therein such governing body shall file with the State Board of Authorization a copy of the statement theretofore filed with it by each officer and district board, as required by section three, and also, upon such form or forms as the State Board of Authorization may prescribe, the budget of such political subdivision for the current fiscal year. Such budget shall show the income and expenditures of such political subdivision for the last two fiscal years immediately preceding, the estimated

political subdivision until after such levy or levies shall have been approved or corrected and revised as in this section required.

Sec. 9. In case of emergency or urgent necessity which, in the judgment of a governing body requires the making of tax levies which, in the aggregate, will produce an amount or amounts greater than the amounts limited by sections six or seven, such fact shall be set forth in the form of a special request, containing a description of such emergency or urgent necessity together with a statement of the amount in dollars of the desired excess, and filed with the State Board of Authorization. As soon as may be and not more than fifteen days after receiving such special request, the State Board of Authorization shall publicly hear and determine the same under such rules as it may prescribe. If the State Board of Authorization shall be of the opinion that such emergency or urgent necessity exists it shall so declare specifically by order sent to the governing body with which such special request originated, and upon the entering of such order in its minutes the governing body shall have power to make tax levies which, in the aggregate, will produce such excess amount or any part thereof; if it shall not be of such opinion, it shall so state, giving its reasons therefor; and its decision shall be final unless changed by the voters as provided in section ten. Upon written request of a county superintendent of schools the said State Board of Authorization shall also review the facts presented in any statement or statements of a district board or boards and determine therefrom whether or not such facts constitute an emergency or urgent necessity in such district, and upon receiving written notice of such determination the governing body may, in its discretion, make district levies in the amount called for by such statement or statements.

The statement submitted by a district board of a school district as finally approved by the proper governing body shall constitute the budget for such district and all the terms and amounts thereof shall be binding upon such district and district board, unless, upon written request of such district board, the county superintendent of schools shall consent to changes not affecting the total amount thereof.

It is expressly provided that all levies of taxes necessary to pay the interest on bonds and to redeem bonds authorized by vote of the electors and all school district taxes for any other purpose authorized by vote of the electors shall not be subject to any of the restrictions of this act, but such levies shall be made by the governing body of the political subdivision in addition to the levies provided for in this act.

Sec. 10. Within ten days after the date of the order or decision of the State Board of Authorization, on any special request filed as required in the preceding section, a petition may be filed with the clerk or recording officer of the governing body of the political subdivision affected thereby, asking that a special election be called by such governing body to determine the question of whether such order or decision shall stand as final. If said petition is signed by not less than fifteen per cent of the electors of such subdivision, resident therein for the period requisite to enable them to vote at a general election, the governing body with which the same is filed shall call the special election therein requested by publishing notice thereof in a daily paper, published in such subdivision, for five consecutive days before the same is held. If no daily paper is published therein, such notice shall be posted in at least fifty of the most public places in such subdivision for at least five consecutive days before the day of the election. Such notice must specify the time, place or places, and the purpose of said special election and the hours during which the polls will be kept open. Said election shall be conducted in accordance with the general election laws of this State, where applicable and not in conflict herewith. The ballots shall contain the question, "Shall _____ (naming the political subdivision) make tax levies in the year _____ (naming the fiscal year) which will produce _____

_____ dollars (naming in words and figures the total sum desired to be produced, including the exact amount of increase requested of the Board of Authorization, in excess of the amount produced in the year immediately preceding) more than the amount produced by all tax levies in the year _____ (naming the last preceding fiscal year)." Under said question there shall be printed two squares, one above the other. Above the first square there shall be printed the word "yes", and above the second the word "no". Each voter shall indicate his vote by marking or stamping a cross (X) in the proper square. Every elector resident within the political subdivision for the period requisite to enable him to vote at a general election shall be entitled to vote at the election herein provided for. The votes cast shall be canvassed as expeditiously as is practicable and if a majority of the votes cast shall be in the affirmative, the governing body of the subdivision in which the election was held shall have power to make tax levies for the ensuing year which, in the aggregate, will produce the amount stated on the ballots or any part thereof in excess of the amount produced during the year preceding; but if the number of votes cast in the affirmative shall be less than a majority of all the votes cast at such election, the governing body shall not have such power. Such election must be held within fifteen days after the filing of a proper petition therefor. The result of such election, with a statement of the total number of votes cast and the total number of affirmative and negative votes, shall be forthwith recorded in the minutes of the governing body and certified to the Board of Authorization. Tax levies made pursuant to the decision of an election held as provided in this paragraph shall not require approval by the State Board of Authorization.

Sec. 11. During the first year after the boundaries of any political subdivision are changed to include or exclude in whole or in part property theretofore included in another political subdivision, no greater amount may be produced, for purposes other than school purposes, by tax levies upon property within such new boundaries than the amount produced, for purposes other than school purposes, by tax levies thereon in the year immediately preceding, plus five per cent, without special request and authorization as provided in section nine hereof.

Sec. 12. If the facts presented by a governing body or district board in support of a special request or appeal show, in the opinion of the State Board of Authorization, that the emergency, by such board

Sec. 5. Not less than thirty-five days prior to the time prescribed by legislative act or freeholders' charter for the governing body of a political subdivision to determine upon and fix the rates of tax levies therein, such governing body shall file with the State Board of Authorization a copy of the statement theretofore filed with it by each officer and district board, as required by section three, and also, upon such form or forms as the State Board of Authorization may prescribe, the budget of such political subdivision for the current fiscal year. Such budget shall show the income and expenditures of such political subdivision for the last two fiscal years immediately preceding, the estimated expenditures for each and every purpose for the current fiscal year, an estimate of income for the current fiscal year from sources other than taxation, the rate of each tax proposed to be levied for such current year, and such other facts and information as the State Board of Authorization may from time to time require.

Sec. 6. No governing body of any political subdivision shall in any year make tax levies, for purposes other than school purposes, or for the payment of interest on bonds and to redeem bonds authorized by vote of the electors, which, in the aggregate, will produce an amount more than five per cent in excess of the amount produced by tax levies made thereby for all purposes other than school purposes and interest and principal of bonded debt during the year immediately preceding, except as hereinafter provided; and no governing body of any such subdivision shall in any year make levies of taxes for school purposes which, in the aggregate, will produce an amount or amounts greater than the amounts limited by section seven, except as hereinafter provided.

Sec. 7. Except as provided in section nine, no governing body of a political subdivision may in a current year make county tax levies for elementary, secondary, or other school purposes which will produce, per unit of average daily attendance, for either of such classes of purposes an amount more than five per cent greater than the aggregate amount produced therefor per unit of average daily attendance, by tax levies in the year preceding; provided, in any event the minimum amount to be produced by the county school tax levy provided for in sections 1817 and 1818 of the Political Code shall not be less than the minimum therein prescribed, nor shall the minimum amount to be produced by the high school tax provided for in section 1764 of the Political Code be less than the minimum therein prescribed.

And, except as provided in said section nine, no governing body may in any year make district levies in any school district for kindergarten, elementary, secondary, or other school purposes which will produce, per unit of average daily attendance, for either of such classes of purposes in the district in which they are made an amount more than five per cent greater than the aggregate amount produced therefor, per unit of average daily attendance, by district levies in the same district in the year preceding. Provided, however, if no district levy or levies were made during the preceding year for either of such classes of purposes, no greater amount may be produced by levies for either of such classes of purposes than the amount determined by the governing body of the political subdivision in which such school district is situate.

The amount of tax produced per unit of average daily attendance for either of such classes of purposes as in this section provided, shall be determined by dividing the total county or district levy for any such purpose for the year, as the case may be, by the total average daily attendance of the previous year in such class in such county or district.

Sec. 8. The State Board of Authorization shall examine such budgets, proposed tax levies, and other matter filed as required by section five, and, after public hearing thereon, shall approve the proposed tax levies if the amounts the same will produce will not exceed the amounts limited by sections six or seven, as the case may be; otherwise it shall disapprove such proposed levies, giving its reasons therefor and return them and the budget to the proper governing body to be corrected and revised by it, in accordance with the reasons given, to the end that the amounts that will be produced thereby shall not exceed the amounts limited by said sections six or seven. No taxes shall be collected under any levy or levies made by the governing body of a

subdivision are changed to include or exclude in whole or in part property theretofore included in another political subdivision, no greater amount may be produced, for purposes other than school purposes, by tax levies upon property within such new boundaries than the amount produced, for purposes other than school purposes, by tax levies thereon in the year immediately preceding, plus five per cent, without special request and authorization as provided in section nine hereof.

Sec. 12. If the facts presented by a governing body or district board in support of a special request or appeal show, in the opinion of the State Board of Authorization, that the emergency, by such body or board claimed to exist, will last for not more than one year, such opinion shall be stated in the order provided for in section nine, and the increase or excess, over the normal increase permitted by sections six and seven, to be levied in the current year, after special request filed, or after election as provided in section ten, shall be excluded in determining the normal amount that may be produced thereafter; otherwise such increase or excess shall be included in determining such normal amount.

Sec. 13. The time, manner, form, contents of and procedure on special applications and requests to the State Board of Authorization under this act shall be prescribed by the said Board in harmony with the provisions of this act, and all rules or orders prescribing the same may be modified or amended at any time. In the event any order is made by the State Board of Equalization under the provisions of section three thousand seven hundred five of the Political Code, the State Board of Authorization shall have power by order, in the event it deems it advisable so to do, to change any time requirement of this act as to adjust the performance of duties under this act by governing bodies, and the petitioning for, publication of notice for, holding of, and certification of the results of elections held hereunder to meet any change of time authorized by the State Board of Equalization, as aforesaid.

Sec. 14. This act shall apply only to counties and to tax levies made by the governing bodies thereof. Provided, any other political subdivision may by resolution of its governing body declaring its intention so to do, subject such political subdivision and such governing body to all the terms, conditions, limitations and requirements hereof by filing a certified copy of such resolution with the State Board of Authorization. From and after the filing with the State Board of Authorization of a certified copy of the resolution herein provided for, the governing body so passing the same and its political subdivision shall be subject in all respects and particulars to the provisions, conditions, requirements and limitations of this act.

Sec. 15. This act, and any part hereof, may be amended or repealed by the legislature.

Sec. 16. The people of the State of California hereby declare that they would have adopted and passed this act and each section, subsection, sentence, clause, and phrase hereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses or phrases, be declared unconstitutional; therefore, if any section, subsection, sentence, clause or phrase of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act.

Sec. 17. All acts and parts of acts in conflict with this act are hereby repealed.

Sec. 18. It is hereby declared to be the intention of the people of the State of California that if an act entitled "An Act to regulate and limit the amount that may be produced by tax levies in the aggregate by political subdivisions of this State, creating a state board of authorization, providing for the making and filing of budgets by such subdivisions, and repealing all acts and parts of acts in conflict with this act," passed by the Legislature in 1917, approved May 31, 1917, and delayed from going into effect by referendum petition filed in the office of the Secretary of State on July 26, 1917, and which will be voted on at the same time as this act, shall be approved by the electors, and if this act shall also be approved by the electors, and if any provision or provisions of the said measures conflict, then and in such event the provisions of this initiative measure shall prevail.

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