

2-27-1976

Property Taxation

Follow this and additional works at: http://repository.uchastings.edu/ca_ballot_inits

Recommended Citation

Property Taxation California Initiative 136 (1976).
http://repository.uchastings.edu/ca_ballot_inits/299

This Initiative is brought to you for free and open access by the California Ballot Propositions and Initiatives at UC Hastings Scholarship Repository. It has been accepted for inclusion in Initiatives by an authorized administrator of UC Hastings Scholarship Repository. For more information, please contact marcusc@uchastings.edu.

This initiative
is in error
as per
Attorney General's
Office -

See Real Property
Taxation dated
3/31/76 for
Corrected title.



Office of the Secretary of State
March Fong Eu

111 Capitol Mall
Sacramento, California 95814

Executive Office	(916) 445-6371
Certification	(916) 445-1430
Corporation Index	(916) 445-2900
Corporation Records	(916) 445-1763
Election Division	(916) 445-0820
Legal Division (Corp.)	(916) 445-0620
Notary Public Division	(916) 445-6507
State Archives	(916) 445-4293
Uniform Commercial Code	(916) 445-8061

February 26, 1976

TO THE REGISTRARS OF VOTERS AND COUNTY CLERKS

Pursuant to Section 3507 of the Elections Code, there is transmitted herewith a copy of the Title and Summary prepared by the Attorney General on a proposed Initiative Measure entitled:

PROPERTY TAXATION

INITIATIVE CONSTITUTIONAL AMENDMENT

Circulating and Filing Schedule

1. Minimum number of signatures required.....499,846
Constitution IV, 22 (b).
2. Official Summary Date.....2/26/76
Elections Code Section 3507.
3. Petition Sections:
 - a. First day Proponent can circulate Sections for signatures.....2/26/76
 - b. Last day Proponent can circulate and file with the county. All Sections are to be filed at the same time.....7/23/76*+
Elections Code 3507, 3520 (a).
 - c. Last day for county to determine total number of signatures affixed to petition and to transmit total to Secretary of State.....7/28/76

(If the Proponent files the petition with the county on a date other than 7/23/76 the last day is not later than the fifth day after the filing of the petition.)
Elections Code Section 3520 (b).
 - d. Last day for county to determine number of qualified electors who have signed the petition, and to transmit certificate, with a blank copy of the petition to the Secretary of State... 8/12/76.

* Please Note: To assist the planning of those Proponents who wish to qualify for the November 2, 1976 General Election, April 20, 1976 is a suggested deadline for petition filing with the county.

(If the Secretary of State notifies the counties to determine the number of qualified electors who signed the petition on a date other than 7/28/76 the last day is not later than the fifteenth day after the notification.)
Elections Code Section 3520 (d,e).

- e. If the signature count is between 449,861 and 549,831, then the Secretary of State notifies counties using random sampling technique to determine validity of all signatures.

Last day for county to determine actual number of all qualified electors who signed the petition, and to transmit certificate, with a blank copy of the petition to the Secretary of State...9/10/76+

(If the Secretary of State notifies the counties to determine the number of qualified electors who have signed the petition on a date other than 8/12/76 the last day is not later than the thirtieth day after the notification.)
Elections Code Section 3520.5.

4. Campaign Statements:

- a. If the measure qualifies for the ballot:
Last day for Proponent to file a Statement of Receipts and Expenditures for period ending 10/9/7610/16/76.

(If the Secretary of State qualified the measure for the ballot on a date other than 8/12/76 the last day to file is the 65th calendar day after the date the measure qualified)
Government Code Section 84202 (a).

- b. If the measure does not qualify for the ballot:
Last day for Proponent to file a Statement of Receipts and Expenditures for period 9/19/76.....9/26/76.
Government Code Section 84202 (b).

+ Date adjusted for official deadline which falls on a Saturday or Sunday.

5. The Proponent of the above measure is:

Steve D. Wilson, Ph.D.
P.O. Box 415
Soquel, CA 95073

WILLIAM N. DURLEY
Assistant to the Secretary of State
Elections and Political Reform



Cashmere Apperson
Elections Technician

CA:pl

NOTE TO PROPONENT: Your attention is directed to Elections Code Sections 3500.1, 3502.5 and 3511 for appropriate format and type considerations in printing, typing and otherwise preparing your initiative petition for circulation and signatures.

Your attention is further directed to Government Code Sections 85200 et seq regarding the circulation of statewide petitions.

DECLARATION OF SERVICE BY MAIL

I, Betty L. Rawstron, declare as follows:

I am a citizen of the United States, over the age of 18 years and not a party to the within action; my place of employment and business address is 555 Capitol Mall, Suite 550 Sacramento, California.

On February 26, 1976, I served the attached

Title and Summary of Proposed Initiative - Constitutional Amendment Property Tax Limitation

by placing a true copy thereof in an envelope addressed to the persons named below at the address set out immediately below each respective name, and by sealing and depositing said envelope in the United States Mail at Sacramento, California, with postage thereon fully prepaid. There is delivery service by United States Mail at each of the places so addressed, or there is regular communication by mail between the place of mailing and each of the places so addressed:

Steve D. Wilson, Ph.D.
P. O. Box 415
Soquel, CA 95073


Hon. March Fong Eu
Secretary of State
111 Capitol Mall
Sacramento, CA 95814

Darryl R. White
Secretary of the Senate
3505 State Capitol
Sacramento, CA 95814

James B. Driscoll
Chief Clerk of the Assembly
3196 State Capitol
Sacramento, CA 95814

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 26, 1976, at Sacramento, California.


Declarant
Betty L. Rawstron



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

555 CAPITOL MALL, SUITE 550
SACRAMENTO 95814
(916) 443-9555

March 12, 1976

Steve D. Wilson, Ph.D.
P. O. Box 415
Soquel, California 95073

Re: Initiative Constitutional Amendment - Property Taxation

Dear Dr. Wilson:

Please refer to my letter dated March 8, 1976, to you concerning this matter and more particularly the fact that the title and summary sent to you concerning the referenced initiative with Mr. Roth's letter of February 26, 1976, was in error and that that title and summary should be treated as a nullity and void. As a result of discussions between you and the undersigned and representatives of the Office of the Legislative Analyst, this will confirm the advice given me by you that you intend to revise the referenced initiative of which you are the proponent, that you will submit the same to us for summary shortly, and that we will process a summary of that revised initiative. Because of the error which occurred in the previously issued summary and title, we will not require the payment of an additional \$200 fee for preparation of the summary for the revised initiative.

We are forwarding copies of this letter to the Legislative Analyst and to the Office of the Secretary of State so that they will be aware of the fact that a revised measure will be received shortly and that no further action is to be taken with respect to the summary and title erroneously issued with our letter of February 26. For the information of the Office of the Legislative Analyst and the Secretary of State, this will advise them that you can be reached by telephone at (408) 722-7959.

Thank you for your cooperation.

Yours very truly,

EVELLE J. YOUNGER
Attorney General

A handwritten signature in dark ink, appearing to read "Iver E. Skjeie".

IVER E. SKJEIE
Assistant Attorney General

cc: A. Alan Post
Attn John Vickerman
March Fong Eu
Attn Rico Nannini

Memorandum

: Cashmere Apperson
Elections Division

Date: March 16, 1976

From : **Secretary of State**

Subject: Initiative Constitutional Amendment - Property Taxation
Steve Wilson, Ph.D., Proponent

As you will recall, the other day I called and told you that the subject initiative for which you have already received a title and summary was to soon be replaced by a revised version. The enclosed letter from the Attorney General clearly describes the situation.

When the revised measure is received, a new circulation calendar is to be prepared using the date of the revised title and summary as the starting date. When the new calendar is sent out to the County Clerks, tell them it replaces the previous one, etc. Put a copy of the A. G.'s letter in each file.

Thanks,



R. J. NANNINI

RJN:jp

Enc.

cc: Michael Gagan
Tony Miller
Bill Durley
Caren Daniels



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

555 CAPITOL MALL, SUITE 550
SACRAMENTO 95814
(916) 445-9555

February 26, 1976

FILED
In the office of the Secretary of State
of the State of California

FEB 27 1976

MARCH FONG EU, Secretary of State

By *Cashmere M. Apperson*
Deputy

Honorable March Fong Eu
Secretary of State
111 Capitol Mall
Sacramento, CA 95814

Re: Property Tax Initiative - Dr. Steve D. Wilson, Proponent

Dear Mrs. Eu:

Pursuant to the provisions of section 3507 of the Elections Code, you are hereby informed that on this day we mailed to Dr. Steve D. Wilson as proponent, the following title and summary:

PROPERTY TAXATION - INITIATIVE CONSTITUTIONAL AMENDMENT. Limits real property tax to 2% of fair market value unless school tax eliminated, then 1%. Bases tax rate on proportionate percentage of appraised property value. Increases standard homeowners property tax exemption for persons 62 and over from \$7,000 to \$30,000. Requires rent reductions commensurate to tax reductions. Prohibits increased taxes because of reconstruction or minor improvements to residences. Provides for challenge of appraised value. Prohibits state levy of any ad valorem property tax. Requires 2/3 vote of electorate for any new local property taxes in excess of limits set forth. Financial impact: None.

Enclosed herewith is a declaration of mailing thereof, and a copy of the proposed measure.

Very truly yours,

EVELLE J. YOUNGER
Attorney General

[Signature]
GEORGE J. ROTH
Deputy Attorney General

GJR:blr
Enc.

cc: Steve D. Wilson, PhD.

12-point
blackface INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS
type

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

Type: Roman (Here set forth the title and summary prepared
Blackface not by the Attorney General. This title and summary
smaller than must also be printed across the top of each page
12-point of the petition on which signatures are to appear.)

TO THE HONORABLE SECRETARY OF STATE OF CALIFORNIA

We, the undersigned, registered, qualified electors of the State of California, residents of Santa Cruz County (or City and County) present to the Secretary of State this petition proposing to add Article XIII A to the Constitution, relating to taxation, and petition that the same be submitted to the electors of the State of California for their adoption or rejection at the next succeeding general election or as provided by law. The following is a full and correct copy of the title and text of the proposed measure:

Article XIII A. Property Taxation

SECTION 1. It is the intent of this article that:

(a) The property tax, for all purposes, shall be limited to not more than 2 percent of the fair market value of real property. In the event the tax on real property to support "school districts" is eliminated, then the limit will be reduced to 1 percent of the fair market value of real property. Any property tax reduction, for whatever reason, shall reduce the percentage of the appraised value of the property.

(b) The tax rate per \$100 of the 25 percent assessed value shall be eliminated and replaced by a proportionate percentage of the appraised value of the property. The homeowners' exemption shall be \$7,000 of the full cash value of a residence in accord with Article XIII, Section 3(k) of this Constitution.

(c) The homeowners' property tax exemption shall be \$30,000 of the full cash value of a residence when occupied by an owner 62 years old or over, as her or his principal residence. No subvention shall apply to any deficiencies that occur due to the \$30,000 exemption. The remainder of Article XIII, Section 3(k) of this Constitution shall apply.

(d) From and after the effective date of this article, all property tax decreases on rental property shall diminish the rent commensurate with the amount of tax decrease in compliance with Article XIII, Section 3(k).

(e) The exemptions provided in subdivisions (o), (p), (q), and (r) of Section 3 of Article XIII shall not be affected by this article.

(f) A homeowner shall not be penalized by an increase of taxes for improving her or his residential property because of reconstruction, repairs, gardens, or minor improvements of property. These improvements shall be reflected in the fair market value only if and when a change of ownership of residential property occurs.

(g) New construction on an existing residential property shall be taxed not more than the limits of this article on the fair market value of the addition, increasing the fair market value of the residence by only that amount.

(h) The property taxpayer shall have the right to challenge the assessor's appraised valuation of the property by choosing three independent appraisers and the average of their appraisals shall be deemed the fair market value of the property. The taxing agency shall pay one-third of the costs and the property taxpayer shall pay two-thirds of the costs of the independent appraisers.

(i) The tax levied on any real property within the boundaries of more than one taxing agency shall not in the aggregate exceed the limits as set forth in this article. The collection and distribution shall be administered by the county having the greater market value of the property being taxed. The taxes thus collected shall be prorated in accordance to the portion of the property taxes collected or expended for the year 1976 by the varying agencies involved.

(j) Except for real property exempt under the Constitution or laws of the United States, and exempted real property under Article XIII, Section 3 of this Constitution all real property in this state shall be subject to taxation in the manner specified in this article; provided, however, the Legislature may exempt real property used solely and exclusively for health care purposes and for educational purposes, if such health care and education serve to reduce the costs of government. For purposes of this subdivision, the Legislature may define "health care purposes" and "educational purposes."

(k) With the exception of property enforceably restricted and valued for property taxation pursuant to Section 8 of Article XIII, all property not appraised for taxation within the period of fiscal years 1970-71 to 1974-75, inclusive, shall be adjusted to the 1974-75 fiscal year level.

SEC. 2. From and after the effective date of this article, the state shall not levy an ad valorem tax on real property for any purpose whatsoever.

SEC. 3. From and after the effective date of this article, subordinate taxing agencies shall not levy an ad valorem tax on property for any purpose whatsoever, except that as set forth in this article.

SEC. 4. The limits and conditions of this article shall not be construed to invalidate debts and liabilities authorized or outstanding on the effective date hereof but all taxes for the payments of all such debts and liabilities so incurred may be levied upon all property subject to taxation or special assessments by the local entities or school districts. New debts or liabilities, or any tax increases on real property that exceed the limits as set forth in this article shall require the assent of two-thirds of the qualified electors of the local entity or school district voting on the issue.

SEC. 5. This article shall be liberally construed to carry out its purpose; but if any portion of this article is held invalid the remaining portions shall not be affected thereby. This article shall supersede all other provisions that are in conflict with the limits and conditions as set forth in this article.

SEC. 6. The state shall credit 25 percent of the income collected from the public for the use of state parks, beaches, and recreational areas, located within any county, with that county as a subvention for property tax losses due to the state's purchase of taxable property within that county.

SEC. 7. For the purposes of this article:

(a) "Ad valorem property tax" means taxes, assessments, or service charges of any kind in proportion to the value of real property. The term "ad valorem property tax" does not mean such other taxes and fees imposed pursuant to Divisions 1 and 2 of the Revenue and Taxation Code that do not exceed the limits or conditions as set forth in this article.

(b) "Subordinate taxing agency" means any department, agency, or subdivision of the state or any public entity therein, including without limitations, each county, city and county, city, school district, special district, or other public corporations or an entity of any nature, or any taxing zone which has the power to levy taxes.

(c) "Fair market value" means the county assessor's valuation of real property as shown on the 1974-75 tax bill under "full cash value," or thereafter the appraised value of the real property whether purchased, newly constructed, additions to existing property, or a change in ownership has occurred after the 1974 assessment. The fair market value base may reflect from year to year the inflationary rate not to exceed 2 percent for any given year or reduction as shown in the consumer price index or comparable data for the area under taxing jurisdiction.

(d) "Residence" or "residential property" means a dwelling occupied by an owner as her or his principal place of residence.

(e) "Appraisers" means licensed real estate brokers, any lending institution's real estate appraisers, or any professional real estate appraiser in business for five years or more.

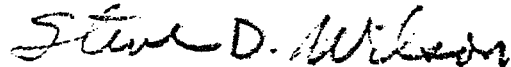
Initiative Measure - p. 5 - #22811

(f) "Local Entity" means any city, county, or city and county or special district but does not include a school district.

(g) "School District" means the public school system as specified in Section 6 of Article IX and includes community colleges, but does not include the State University and College System.

SEC. 8. The implementation of this article shall commence immediately following voter approval, but shall not affect the tax lien for the second half of the 1976 fiscal year.

President:
Santa Cruz Taxpayers Association



Steve D. Wilson, Ph.D.,
Chairman;
Associated California Taxpayers
P.O. Box 415, Soquel, CA. 95073
(408) 722-7959