

10-8-1976

Property Tax Limitations And Exemptions

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Ed Arnold

NEWS RELEASE

from: Secretary of State March Fong Eu
925 L Street, Suite 605, Sacramento, CA 95814
(916) 445-6371

For Immediate Release
March 14, 1977

Contact: Caren Daniels

JARVIS TAX INITIATIVE FAILS, SAYS SECRETARY OF STATE EU

SACRAMENTO -- Secretary of State March Fong Eu announced today (March 14) the Jarvis Property Tax Limitations and Exemptions Initiative has failed to qualify for the June 1978 ballot.

"After receiving written certificates or verbal confirmations from each of the 58 county clerks/registrars, I have determined the Jarvis Initiative did not receive the required 499,846 registered voter signatures to qualify it for popular vote at a statewide election," Ms. Eu said. "It appears the Property Tax Limitations and Exemptions Initiative received 498,419 unverified signatures, not enough to even trigger the verification process."

The measure, if adopted, would have limited real property ad valorem taxes to a maximum of one per cent, and prohibited special assessments except to pay previously-incurred debts approved by the voters. The legislature would have had the authority to authorize the state or counties to impose such taxes. The measure also would have provided that land and improvements be assessed separately, and would have allowed the legislature to authorize local public agencies to levy other taxes to compensate for revenues lost by the passage of the initiative.

Howard Jarvis, chairman of the United Organizations of Taxpayers, Inc., of Los Angeles, was the proponent of the measure. A similar drive by Jarvis in 1976 also failed to qualify for the ballot.

Signatures were turned into the counties on March 7, and the raw number of signatures were determined and transmitted to the secretary of state on March 11.

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7718CD

PROPERTY TAX LIMITATIONS
AND EXEMPTIONS

(JARVIS)

RAW
COUNT

VERIFIED

QUALIFIED
ELECTORS

NOT
SUFF.

CALC.
TOTAL

Alameda	956	✓
Alpine	0	
Amador	0	
Butte	5933	✓
Calaveras	0	
Colusa	0	
Contra Costa	369	✓
Del Norte	0	
El Dorado	45	✓
Fresno	0	
Glenn	0	
Humboldt	719	✓
Imperial	208	✓
Inyo	167	✓
Kern	775	✓
Kings	0	
Lake	0	
Lassen	0	
Los Angeles	361459	✓
Madera	0	
Marin	27	✓
Mariposa	0	
Mendocino	115	✓
Merced	0	
Modoc	0	
Mono	0	
Monterey	0	
Napa	0	
Nevada	0	
Orange	68754	✓
Placer	578	✓
Plumas	0	
Riverside	1542	✓
Sacramento	1714	✓
San Benito	0	
San Bernardino	4668	✓
San Diego	11842	✓
San Francisco	0	
San Joaquin	153	✓
San Luis Obispo	312	✓
San Mateo	188	✓
Santa Barbara	17867	✓
Santa Clara	260	✓
Santa Cruz	286	✓
Shasta	2481	✓
Sierra	0	
Siskiyou	0	
Solano	61	✓
Sonoma	91	✓
Stanislaus	0	
Sutter	0	
Tehama	0	
Trinity	0	
Tulare	242	✓
Tuolumne	0	
Ventura	16297	✓
Yolo	248	✓
Yuba	0	

153

53

498419



Office of the Secretary of State
March Fong Eu

111 Capitol Mall, Room 220
Sacramento, California 95814

Elections Division
(916) 445-0820

October 8, 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 TAX LIMITATIONS AND EXEMPTIONS

INITIATIVE CONSTITUTIONAL AMENDMENT

Circulating and Filing Schedule

1. Minimum number of signatures required.....499,846
Constitution IV, 22 (b)
2. Official Summary Date.....Friday, 10/08/76
Elections Code Section 3507.
3. Petition Sections:
 - a. First day Proponent can circulate Sections for
signatures.....Friday, 10/08/76
 - b. Last day Proponent can circulate and file with the
county. All Sections are to be filed at the same
time.....Monday, 03/07/77
Elections Code Sections 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.....Friday, 03/11/77 *
 - (If the Proponent files the petition with the county before
3/7/77, the county has 5 days from the filing of the petition
to determine the total number of signatures affixed to the
petition and to transmit this total to the Secretary of State)
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.....Friday, 03/25/77 *

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

(If the Secretary of State notifies the counties to determine the number of qualified electors who signed the petition on a date prior to 3/11/77 the last day is not later than the fifteenth day after the notification.)

Elections Code Section 3520 (d).

- 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

.....Friday, 04/22/77 *

(If the Secretary of State notifies the counties to determine the number of qualified electors who have signed the petition on a date prior to 3/25/77 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 5/22/77.....Sunday, 05/29/77

(If the Secretary of State qualified the measure for the ballot on a date other than 3/25/77 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 5/4/77.....Wednesday, 05/11/77
Government Code Section 84202(b)

5. The Proponent of the above measure is:

Howard A. Jarvis
515 North Crescent Heights Blvd.
Los Angeles, CA 90048

(213) 651-1498
(213) 936-4982

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



Cashmere M. Apperson
Elections Technician

CMA:cg

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 petition.

DECLARATION OF MAILING

RE: PROPERTY TAX LIMITATIONS AND EXEMPTIONS -
INITIATIVE CONSTITUTIONAL AMENDMENT;
Howard A. Jarvis, Proponent; Project
00002105-SA76RF0091

I, Valeska Barham, 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; I reside in the County of Sacramento, State of California; my business address and place of employment is 555 Capitol Mall, Suite 550, Sacramento, CA 95814.

The proponent(s) of the above named measure is
Howard A. Jarvis
515 North Crescent Heights Boulevard
Los Angeles, CA 90048

On the 8th day of October, 1976, I mailed a letter, a true copy of which is attached hereto, to the person(s) above named, in an envelope addressed to him at the address(es) set out immediately below name(s), sealed said envelope(s), and deposited the same in the United States mail at the City of Sacramento, County of Sacramento, State of California, with postage thereon fully prepaid, and there is regular communication between the said place of mailing and the place(s) so addressed.

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

Executed at Sacramento, California, on October 8, 1976.

Valeska Barham

UNITED ORGANIZATIONS OF TAXPAYERS INC.

6431 West Fifth Street
Los Angeles, California 90048
Telephone 936-4982

November 30, 1976.

PRESIDENT

James E. Christo, Bellflower

STATE CHAIRMAN

Howard Jarvis, Los Angeles

STATE EXECUTIVE SECRETARY

Leona Magidson, Los Angeles

TREASURER

Penni Dans, Los Angeles

RECORDING SECRETARY

Mark Clark, Encino

ASST. EXECUTIVE SECRETARY

Lillian Weiss, Van Nuys

VICE PRESIDENTS

Frank Kroll, Sunland

Ken McIntire Jr., Norwalk

John Rencher, Los Angeles

Arthur Sigler, Los Angeles

Elvin Wendt, Bellflower

BOARD OF DIRECTORS

Edward Boyd, Van Nuys

Dan J. Daily, Esq., Carmel

Charles F. Dierckmeier, L.A.

Virgil Elkins, Santa Ana

George Fox, Los Angeles

Emil Kariger, Encinitas

Anita Kerns, Rosemead

Frank Tessler, Los Angeles

John R. Wiese, San Francisco

John H. Winters, Larkspur

Mr. Anthony L. Miller, Chief Counsel,
March Fong Eu, Secretary of State,
111 Capitol Mall, Sacramento, California. 95814.

Thank you for your letter of November 23, 1976 calling our attention the requirements of Code S 45. We have made the correction as noted and enclosed are three copies of our petitions as now printed.

We think we can remedy the petitions all ready out by recall.

We do have the problem that our organization is entirely volunteer and some people, not completely under our control print petitions themselves.

Enclosed are three petitions as now being printed, and I will send you copies of the corrected petition effort.

Thank you again for your advice, which we appreciate very much.

Sincerely,


Howard Jarvis.

CITIZENS PETITION TO LOWER PROPERTY TAXES

Sponsored by United Organizations of Taxpayers - HOWARD JARVIS, CHAIRMAN

6431 W. 5th St., Los Angeles, California (213) 936-4982 (213) 936-3318

OFFICERS: Charles Betz, President - Leona Magidson, Treasurer & Secretary - J. Earl Christo, State Vice Chairman **DIRECTORS:** Kenneth McIntire Jr., Frank Wittenberg, Frank Tessler, Charles Dierksmeiller, Darlene Woods, Edward J. Boyd, Dr. Roland Grubb and Daniel de Jonghe.

When this amendment is voted by the people-SAVINGS to property owners will be \$6.8 billion every year. It would save the state \$800 million a year. (Attorney General Summary). It would remove the threat of home foreclosure from millions of homes; farms and property; enable substantial rent reductions.

It will restore government control to the people and stop vast duplication, waste and over spending. It will stop yearly confiscatory property tax raises. It will again make it possible for YOUNG people to have homes and lighten the burden on all senior citizens and those on fixed incomes.

It will do much to restore the basic principle of freedom: "government must be limited". This amendment makes certain that all property taxpayers be taxed exactly equal on market values. It permits the legislature to exempt churches, parochial schools and some free public health facilities. No loopholes; no special interest advantages. The one and ONLY hope to reduce property taxes and stop big raises every year is for every registered voter to either circulate or sign this petition AT ONCE. EVERY MINUTE COUNTS.

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

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

PROPERTY TAX LIMITATIONS AND EXEMPTIONS — INITIATIVE CONSTITUTIONAL AMENDMENT. As to real property, limits ad valorem taxes to maximum of 1% and prohibits special assessments, except to pay previously incurred debts approved by voters. Legislature may authorize state or counties to impose such taxes; revenue so produced must be apportioned according to statute among local public agencies. Defines and limits exemptions. Each land parcel, and land and improvements to be assessed separately. If challenged, government must prove value in administrative and court proceedings. Legislature may authorize local public agencies to levy other taxes to compensate for revenues lost by this measure. Fiscal impact: In the first year after adoption local governments would lose about \$6.8 billion in property tax revenues and over \$700 million in state property tax subventions for a total revenue loss of about \$7.5 billion. The state would save over \$700 million annually in homeowners and business inventory subventions, and after the first year, an additional \$50 million in senior citizens property tax assistance payments. On an ongoing basis, the state would save close to \$800 million annually.

THE AMENDMENT

To The Honorable Secretary of State of California

We, the undersigned, registered, qualified electors of California, residents of _____ County (or City and County), hereby propose an amendment to the Constitution of California and petition the secretary of State to submit the same to electors of California for their adoption or rejection at the next succeeding general election or at any special statewide election held prior to that general election or otherwise provided by law. The proposed constitutional amendment reads as follows:

Section 42 is added to Article XIII, to read:

Section 42 (a) The Maximum amount of any ad valorem tax imposed on real property shall not exceed 1 percent of the full cash value of such property. No special assessments shall be imposed on real property.

(b) The Legislature may provide for the imposition of the tax permitted by subdivision (a) by the state or by the counties and cities and counties of this state and shall provide for the apportionment of the revenue derived from such tax to the counties, cities and counties, cities, school districts, and special districts in this state. Such revenue may be used by the recipient for any purpose for which revenue could have been used if the recipient had imposed the tax.

(c) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective. Except as provided in this subdivision, no city, school districts, or special district shall impose any ad valorem tax or any special assessment on real property.

(d) Except for real property exempt under constitution or laws of the United States, all real property in this state shall be subject to taxation in the manner specified in this section; provided, however, that the Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may exempt real property owned by this state or any county, city and county, city school districts, or other special district. The Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may also exempt real property used solely and exclusively for religious worship and real property used solely and exclusively for educational or health care purposes, if such education or health care serve to reduce the costs of government.

For purposes of this subdivision, the Legislature may define what shall constitute an "educational purpose" and a "health care purpose."

(e) This section shall supersede all other provisions of this Constitution providing for exemptions from taxation for real property and shall supersede Section 2.6 of this article and Article xviii of this Constitution.

(f) The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall assess each parcel of land separately. Land and the improvements thereon shall be separately assessed.

(g) The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall have the burden of proving full cash value in all administrative hearings or on appeal of the administrative determination to the superior court.

(h) The full cash value of real property on the local roll determined by the assessor and such full cash value determined by the county board of equalization or assessment appeals board shall, on any appeal, be subject to a trial de novo in the superior court of the county in which such property is situated. All determinations of full cash value of real property on the board roll made by the State Board of Equalization shall, on any appeal, be subject to a trial de novo in the superior court of any county in which any portion of such real property is situated.

(i) The Legislature, by a majority vote of all the members elected to each of the two houses, may increase or impose or may authorize counties, cities and counties, cities, school districts, and special districts, or any of them, to increase or impose any tax not prohibited by the Constitution and laws of the United States, except taxes or assessments on real property, to compensate local government for revenues lost by reason of the tax limitations contained in this section. Subventions of state funds to units of local government to provide such compensation may be used for any purpose specified by the Legislature.

(j) This section shall take effect at the time specified in Section 4 of Article XVIII of this Constitution. However, except for subdivision (c), the provisions of this section shall become operative on the first day of the fiscal year next following the adoption of this section by the voters.

HOW TO COMPLETE THIS PETITION

1. Fill in the name of the county in which you are registered in the blank marked (A) above. Then do the same at (B) on the front of this petition.
2. Proceed to obtain signatures of registered voters in section marked (C). Make sure all information is filled in completely. Use pen.
3. After all signatures have been obtained, complete the Declaration of Circulator in section (D). If you circulate more

than one copy of this petition, make sure you complete the Declaration of Circulator on each copy.

4. You may also sign in one of the spaces in section (C), but if you circulate more than one copy of this petition, you may do this on only one copy.

5. Unless you have been given other instructions, mail the completed petition to the address below.

United Organizations of Taxpayers Inc.
6431 W. 5th Street
Los Angeles, California 90048

GET PETITIONS SIGNED AND
BACK TO US IN 10 DAYS

ORGANIZATION PHONE NUMBERS: Los Angeles (213) 936-4982 / 936-3318 / 697-6989 / 248-5281 / S.F. Valley 997-8700 / Burbank 841-2614 / Alhambra 281-2508 / 284-6848 / So. Bay 925-2758 / 867-9615 / 925-1000 / Orange Co. 522-8842 / 957-8200 / 778-9683 / San Francisco 673-9313 / San Diego 582-0395 / Alameda Co. 339-8678 / Santa Barbara Co. 966-5302 / San Bernardino Co. 886-4977 / 793-3139 / Marin Co. 453-0400 / Oakland 339-8678 / Ventura Co. 647-3100 / 889-9810. For Numbers in other areas call (213) 936-3318.

(OVER)

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

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

PROPERTY TAX LIMITATIONS AND EXEMPTIONS — INITIATIVE CONSTITUTIONAL AMENDMENT. As to real property, limits ad valorem taxes to maximum of 1% and prohibits special assessments, except to pay previously incurred debts approved by voters. Legislature may authorize state or counties to impose such taxes; revenue so produced must be apportioned according to statute among local public agencies. Defines and limits exemptions. Each land parcel, and land and improvements to be assessed separately. If challenged, government must prove value in administrative and court proceedings. Legislature may authorize local public agencies to levy other taxes to compensate for revenues lost by this measure. Fiscal Impact: In the first year after adoption local governments would lose about \$6.8 billion in property tax revenues and over \$700 million in state property tax subventions for a total revenue loss of about \$7.5 billion. The state would save over \$700 million annually in homeowners and business inventory subventions, and after the first year, an additional \$50 million in senior citizens property tax assistance payments. On an ongoing basis, the state would save close to \$800 million annually.

② All signers of this petition must be registered in _____ County.

			Official Use Only
1	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
2	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
3	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
4	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
5	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
6	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	
7	YOUR SIGNATURE AS REGISTERED TO VOTE	PRINT YOUR NAME	
	YOUR ADDRESS AS REGISTERED TO VOTE	CITY ZIP	

Petition signers NEED NOT date their signatures. Circulators must.

(SECTION BELOW MUST BE FILLED OUT)

DECLARATION OF CIRCULATOR (to be completed after above signatures have been obtained):

I am registered to vote in the County (or City and County) of _____ I circulated this petition between the dates of _____ and _____, inclusive. Each of the signatures to this petition was signed in my presence. Each signature of this petition is, to the best of my knowledge and belief, the genuine signature of the person whose name it purports to be. I circulated the petition in the above County (or City and County) and no other. I declare under penalty of perjury that the foregoing is true and correct.

SIGNATURE AS REGISTERED

DATE

PRINT YOUR NAME

ADDRESS AS REGISTERED

CITY

ZIP

For Petitions call Telephone numbers on other side - Return signed petitions to your area co-ordinator or to United Organization of Taxpayers, 8431 W. 5th St. - Los Angeles, CA. 90048

(OVER)



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

555 CAPITOL MALL, SUITE 350

SACRAMENTO 95814

(916) 445-9555

October 8, 1976

Howard A. Jarvis
515 North Crescent Heights Boulevard
Los Angeles, CA 90048

Re: Initiative Constitutional Amendment - Property
Tax Limitations and Exemptions;
Project 00002105-SA76RF0091

Dear Mr. Jarvis:

Pursuant to your request we have prepared a title and summary on the initiative measure you submitted. The title and summary are set forth in the letter dated October 8, 1976, to the Secretary of State, as required by Elections Code section 3507, a copy of which letter is attached.

Please send us three copies of the petition after you have it printed.

Very truly yours,

EVELLE J. YOUNGER
Attorney General

GEOFFREY L. GRAYBILL
Deputy Attorney General

GLG:vb
Enc.



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

555 CAPITOL MALL, SUITE 350

SACRAMENTO 95814

(916) 445-9555

October 8, 1976

FILED

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

OCT - 8 1976

MARCH FONG EU, Secretary of State

By *Cashmere M. Apperson*
Deputy

Honorable March Fong Eu
Secretary of State
925 L Street, Suite 605
Sacramento, CA 95814

Attention R. J. Nannini
Assistant Secretary of State

Re: Initiative Constitutional Amendment - Property
Tax Limitations and Exemptions; Howard A.
Jarvis, 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 Howard A. Jarvis, as proponent, the following title and summary:

PROPERTY TAX LIMITATIONS AND EXEMPTIONS - INITIATIVE CONSTITUTIONAL AMENDMENT. As to real property, limits ad valorem taxes to maximum of 1% and prohibits special assessments, except to pay previously incurred debts approved by voters. Legislature may authorize state or counties to impose such taxes; revenue so produced must be apportioned according to statute among local public agencies. Defines and limits exemptions. Each land parcel, and land and improvements to be assessed separately. If challenged, government must prove value in administrative and court proceedings. Legislature may authorize local public agencies to levy other taxes to compensate for revenues lost by this measure. Fiscal impact: In the first year after adoption local governments would lose about \$6.8 billion in property tax revenues

CITIZENS PETITION TO LOWER PROPERTY TAXES

Sponsored by United Organizations of Taxpayers - HOWARD JARVIS, CHAIRMAN

6431 W. 5th St., Los Angeles, California (213) 936-4982 (213) 936-3318

OFFICERS: Charles Betz, President - Leona Magidson, Treasurer & Secretary, - J. Earl Christo, State Vice Chairman **DIRECTORS:** Kenneth Mc Intire Jr., Frank Wittenberg, Frank Tessler, Charles Dierksmeiller, Darlene Woods, Edward J. Boyd, Dr. Roland Grubb and Daniel de Jonghe.

When this amendment is voted by the people-SAVINGS to property owners will be \$6.8 billion every year. It would save the state \$800 million a year. [Attorney General Summary]. It would remove the threat of home foreclosure from millions of homes; farms and property; enable substantial rent reductions.

It will restore government control to the people and stop vast duplication, waste and over spending. It will stop yearly confiscatory property tax raises. It will again make it possible for YOUNG people to have homes and lighten the burden on all senior citizens and those on fixed incomes.

It will do much to restore the basic principle of freedom; "government must be limited". This amendment makes certain that all property taxpayers be taxed exactly equal on market values. It permits the legislature to exempt churches, parochial schools and some free public health facilities. No loopholes; no special interest advantages. The one and ONLY hope to reduce property taxes and stop big raises every year is for every registered voter to either circulate or sign this petition AT ONCE. EVERY MINUTE COUNTS.

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THE AMENDMENT

To The Honorable Secretary of State of California

We, the undersigned, registered, qualified electors of California, residents of _____ County [or City and County], hereby propose an amendment to the Constitution of California and petition the secretary of State to submit the same to electors of California for their adoption or rejection at the next succeeding general election or, at any special statewide election held prior to that general election or otherwise provided by law. The proposed constitutional amendment reads as follows:

Section 42 is added to Article XIII, to read:

Section 42 [a] The Maximum amount of any ad valorem tax imposed on real property shall not exceed 1 percent of the full cash value of such property. No special assessments shall be imposed on real property.

[b] The Legislature may provide for the imposition of the tax permitted by subdivision [a] by the state or by the counties and cities and counties of this state and shall provide for the apportionment of the revenue derived from such tax to the counties, cities and counties, cities, school districts, and special districts in this state. Such revenue may be used by the recipient for any purpose for which revenue could have been used if the recipient had imposed the tax.

[c] The limitation provided for in subdivision [a] shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective. Except as provided in this subdivision, no city, school districts, or special district shall impose any ad valorem tax or any special assessment on real property.

[d] Except for real property exempt under constitution or laws of the United States, all real property in this state shall be subject to taxation in the manner specified in this section; provided, however, that the Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may exempt real property owned by this state or any county, city and county, city school districts, or other special district. The Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may also exempt real property used solely and exclusively for religious worship and real property used solely and exclusively for educational or health care purposes, if such education or health care serve to reduce the costs of government.

For purposes of this subdivision, the Legislature may define what shall constitute an "educational purpose" and a "health care purpose."

[e] This section shall supersede all other provisions of this Constitution providing for exemptions from taxation for real property and shall supersede Section 2.6 of this article and Article xviii of this Constitution.

[f] The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall assess each parcel of land separately. Land and the improvements thereon shall be separately assessed.

[g] The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall have the burden of proving full cash value in all administrative hearings or on appeal of the administrative determination to the superior court.

[h] The full cash value of real property on the local roll determined by the assessor and such full cash value determined by the county board of equalization or assessment appeals board shall, on any appeal, be subject to a trial de novo in the superior court of the county in which such property is situated. All determinations of full cash value of real property on the board roll made by the State Board of Equalization shall, on any appeal, be subject to a trial de novo in the superior court of any county in which any portion of such real property is situated.

[i] The Legislature, by a majority vote of all the members elected to each of the two houses, may increase or impose or may authorize counties, cities and counties, cities, school districts, and special districts, or any of them, to increase or impose any tax not prohibited by the Constitution and laws of the United States, except taxes or assessments on real property, to compensate local government for revenues lost by reason of the tax limitations contained in this section. Subventions of state funds to units of local government to provide such compensation may be used for any purpose specified by the Legislature.

[j] This section shall take effect at the time specified in Section 4 of Article XVIII of this Constitution. However, except for subdivision [c], the provisions of this section shall become operative on the first day of the fiscal year next following the adoption of this section by the voters.

HOW TO COMPLETE THIS PETITION

1. Fill in the name of the county in which you are registered in the blank marked (A) above. Then do the same at (B) on the front of this petition.
2. Proceed to obtain signatures of registered voters in section marked (C). Make sure all information is filled in completely. Use pen.
3. After all signatures have been obtained, complete the Declaration of Circulator in section (D). If you circulate more

than one copy of this petition, make sure you complete the Declaration of Circulator on each copy.

4. You may also sign in one of the spaces in section (C), but if you circulate more than one copy of this petition, you may do this on only one copy.

5. Unless you have been given other instructions, mail the completed petition to the address below.

United Organizations of Taxpayers Inc;
6431 W. 5th Street
Los Angeles, California 90048

GET PETITIONS SIGNED A
BACK TO US IN 10 DAYS

ORGANIZATION PHONE NUMBERS: Los Angeles (213) 936-4982 / 936-3318 / 697-6989 / 248-5281 / S.F. Valley 997-8700 / Burbank 841-2614 / Alhambra 281-2508 / 294-6848 / So. Bay 925-2758 / 867-9615 / 925-1000 / Orange Co. 522-8842 / 997-8200 / 776-9683 / San Francisco 673-9313 / San Diego 582-0395 / Alameda Co. 339-8678 / Santa Barbara Co. 966-5302 / San Bernardino Co. 886-4977 / 793-3139 / Marin Co. 453-0400 / Oakland 339-8678 / Ventura Co. 647-3100 / 889-9810. For Numbers in other areas call (213) 936-3318.

(OVER)

Hon. March Fong Eu

2

October 8, 1976


and over \$700 million in state property tax subventions for a total revenue loss of about \$7.5 billion. The state would save over \$700 million annually in homeowners and business inventory subventions, and after the first year, an additional \$50 million in senior citizens property tax assistance payments. On an ongoing basis, the state would save close to \$800 million annually.

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

According to information available in our records the address and telephone number of the proponent of this measure are as stated on the declaration of mailing.

Very truly yours,

EVELLE J. YOUNGER
Attorney General



GEOFFREY L. GRAYBILL
Deputy Attorney General

GLG:vb
Enc.



Office of the Secretary of State
March Fong Eu

111 Capitol Mall, Room 220
Sacramento, California 95814

Elections Division
(916) 445-0820

March 17, 1977

TO: All Registrars of Voters and County Clerks

FROM: Cashmere M. Apperson, Elections Technician

Pursuant to Elections Code 3520(b) you are hereby notified that the total number of signatures to the hereinafter named proposed initiative constitutional amendment filed with all county clerks is less than 100 percent of the number of qualified voters required to find the petition sufficient.

Title: Property Tax Limitations and Exemptions

Summary Date: October 8, 1976

Proponent: Howard A. Jarvis

The petition has failed and no further action is necessary.

HOWARD JARVIS
515 North Crescent Hgts Blvd.,
Los Angeles, California. 90048.

August 2, 1976.

Honorable Marj Fong Eu,
Secretary of State,
Capitol Bldg.,
Sacramento, California.

This is a filing of a proposed constitutional amendment, for which petitions will be circulated for signatures. The copy of the proposed amendment is attached hereto.

A cashiers check in the amount of \$200.00 to pay for the filing fee is enclosed.

sincerely,

Telephones (213) 651 1498
(213) 936 4982.

Howard Jarvis.



THE AMENDMENT

To The Honorable Secretary of State of California

We, the undersigned, registered, qualified electors of California, residents of _____ County [or City and County], hereby propose an amendment to the Constitution of California and petition the secretary of State to submit the same to electors of California for their adoption or rejection at the next succeeding general election or at any special statewide election held prior to that general election or otherwise provided by law. The proposed constitutional amendment reads as follows:

Section 42 is added to Article XIII, to read:

Section 42 [a] The Maximum amount of any ad valorem tax imposed on real property shall not exceed 1 percent of the full cash value of such property. No special assessments shall be imposed on real property.

[b] The Legislature may provide for the imposition of the tax permitted by subdivision [a] by the state or by the counties and cities and counties of this state and shall provide for the apportionment of the revenue derived from such tax to the counties, cities and counties, cities, school districts, and special districts in this state. Such revenue may be used by the recipient for any purpose for which revenue could have been used if the recipient had imposed the tax.

[c] The limitation provided for in subdivision [a] shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective. Except as provided in this subdivision, no city, school districts, or special district shall impose any ad valorem tax or any special assessment on real property.

[d] Except for real property exempt under constitution or laws of the United States, all real property in this state shall be subject to taxation in the manner specified in this section; provided, however, that the Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may exempt real property owned by this state or any county, city and county, city school districts, or other special district. The Legislature, two-thirds of all of the members elected to each of the two houses voting in favor thereof, may also exempt real property used solely and exclusively for religious worship and real property used solely and exclusively for educational or health care purposes, if such education or health care serve to reduce the costs of government.

For purposes of this subdivision, the Legislature may define what shall constitute an "educational purpose" and a "health care purpose."

[e] This section shall supersede all other provisions of this Constitution providing for exemptions from taxation for real property and shall supersede Section 2.6 of this article and Article xxviii of this Constitution.

[f] The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall assess each parcel of land separately. Land and the improvements thereon shall be separately assessed.

[g] The assessor, with respect to real property on the local roll, and the State Board of Equalization, with respect to real property on the board roll, shall have the burden of proving full cash value in all administrative hearings or on appeal of the administrative determination to the superior court.

[h] The full cash value of real property on the local roll determined by the assessor and such full cash value determined by the county board of equalization or assessment appeals board shall, on any appeal, be subject to a trial de novo in the superior court of the county in which such property is situated. All determinations of full cash value of real property on the board roll made by the State Board of Equalization shall, on any appeal, be subject to a trial de novo in the superior court of any county in which any portion of such real property is situated.

[i] The Legislature, by a majority vote of all the members elected to each of the two houses, may increase or impose or may authorize counties, cities and counties, cities, school districts, and special districts, or any of them, to increase or impose any tax not prohibited by the Constitution and laws of the United States, except taxes or assessments on real property, to compensate local government for revenues lost by reason of the tax limitations contained in this section. Subventions of state funds to units of local government to provide such compensation may be used for any purpose specified by the Legislature.

[j] This section shall take effect at the time specified in Section 4 of Article XVIII of this Constitution. However, except for subdivision [c], the provisions of this section shall become operative on the first day of the fiscal year next following the adoption of this section by the voters.