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# Taxing Times

“Eternal vigilance is the price of liberty.”  
Often quoted by  
Howard Jarvis

The Official Newsletter of the Howard Jarvis Taxpayers Association ★ Howard Jarvis, Founder ★ Vol. 49, Issue 3 ★ Fall 2023

## HJTA FILES INITIATIVE TO “REPEAL THE DEATH TAX”

Signature collection is underway for an initiative that will restore the right of parents to transfer their home and limited other property to their children without reassessment to market value.

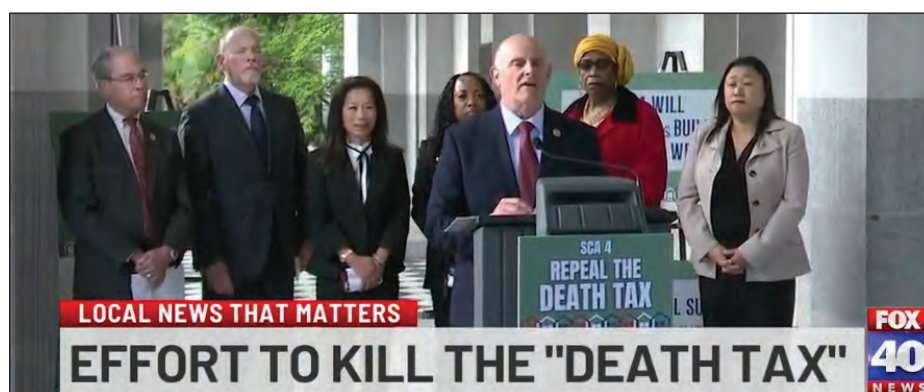
The “Repeal the Death Tax” initiative will reinstate the provisions of two voter-approved constitutional amendments that were erased by Proposition 19 in 2020. Many voters did not realize that Prop. 19 removed protections from reassessment of family property that had been in place for nearly 35 years.

HJTA’s initiative will restore Proposition 58, approved by nearly 76% of voters in 1986, which created the parent-child exclusion from reassessment when property is transferred between generations.

It will also restore Proposition 193 (1996), which extended the same rights to grandparents and grandchildren if the children’s parents are deceased.

“Proposition 19 was sold to voters as protection for wildfire victims and seniors who wanted to move to a new home,” said HJTA President Jon Coupal. “Our initiative does not change those provisions at all. But we believe voters did not intend to enact the biggest property tax increase in California history, one that hits families who have just lost a parent.”

Earlier this year, HJTA sponsored Senate Constitutional Amendment 4, a legislative constitutional amendment to restore the family transfer provisions. SCA 4, a bipartisan measure authored by



Fox 40 News covered the Capitol press conference for SCA 4, a legislative version of the Repeal the Death Tax initiative. *L to R*, Sen. Roger Niello, HJTA President Jon Coupal, Elk Grove Realtor Lynda Chac, Sacramento Realist Association 1st VP Veronica Nelson, SCA 4 author Sen. Kelly Seyarto, Los Angeles estate planner Dr. Rosie Milligan, and Sen. Janet Nguyen. Photo © Fox 40 News

Sen. Kelly Seyarto (R-Murrieta) with principal co-author Assembly Member Mike Gipson (D-Los Angeles), did not advance out of

the Senate Governance and Finance Committee, a very different outcome than the original measure  
*Continued on page 5*

## LOCAL VOTERS HAVE THE POWER TO CUT HIGH SALES TAXES, AND HERE’S HOW

Local sales taxes are limited by law to a combined total of 2% above the state’s sales tax rate of 7.25%, which is already the highest state sales tax in the nation.

But residents of many California cities pay much more than 9.25%. According to the California Department of Tax and Fee Administration, eight jurisdictions in Alameda County

are currently paying a “sales and use tax” of 10.75%. In Los Angeles County, more than 50 jurisdictions have a sales tax of 10% or higher, and none are below 9.5%.

To get around the 2% cap, cities, counties and special districts ask the State Legislature to pass a special bill that enables them to exceed the cap. One such bill this year is AB 1679, which

would allow L.A. County to propose an additional 0.5% sales tax to fund homeless housing and related services.

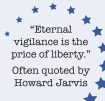
Like all local tax increases, this measure would need voter approval. But under current law, it is not even legal to propose it to voters because Los Angeles County is already over the 2% cap.

What many voters don’t know

is that Proposition 218, the Right to Vote on Taxes Act, allows voters to initiate and approve a sales tax *cut*. This measure, written by the Howard Jarvis Taxpayers Association and approved by voters in 1996, gives local voters the power of initiative to reduce or repeal local taxes.

The number of signatures  
*Continued on page 6*

### Taxing Times



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**Income-based  
Electricity  
Charges?**

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**HJTA  
Taxfighters  
of the Year**

*See page 3*

**ACA 1 is a  
direct attack  
on Prop. 13**

*See page 4*



## PRESIDENT'S MESSAGE

# INCOME-BASED ELECTRICITY CHARGES? WE'LL SEE ABOUT THAT.

By Jon Coupal

## TAXPAYER PROTECTION AND GOVERNMENT ACCOUNTABILITY ACT IS COMING

You may remember that SBX1-2, a dangerous legislative proposal to define “excessive profits,” set a new speed record in California’s headlong rush toward Soviet-style central planning. Well, let’s add one more bad bill to the state’s perpetual march toward a collectivist state. Fortunately, this one may not be legal for long.

In 2022, Assembly Bill No. 205 bypassed many of the normal procedures for enacting legislation. It did this because it was a so-called “budget trailer bill.” While the “budget bill” is constitutionally mandated to be enacted by June 15, it only passes by that date for one reason — so the legislators can continue to receive their paychecks. Moreover, after the enactment of the budget, there are so-called “junior budget bills” amending the fake June 15th budget as well as last-minute “budget trailer bills” directing the spending of billions in ways that the budget bill itself did not direct.

AB 205, the “energy trailer bill,” received scant public attention and no meaningful public hearings were held. But its impacts are profound, and not in a good way.

Following the new law’s mandates, California’s big investor-owned utility companies have announced a radical change in the way they will charge customers for service. Soon, residential electricity charges will depend in part on the ratepayer’s income. Specifically, electricity bills will have two components: a fixed infrastructure charge that varies with income, and an electricity use charge, which would vary based on consumption. Next year, the CPUC will determine what charges are imposed, and on whom.

Not surprisingly, the announcement from Southern California Edison, San Diego Gas & Electric and Pacific Gas & Electric has resulted in a huge negative reaction from taxpayers and the media—for good reason.

Trying to shoehorn an income component into utility rates converts “ratepayers” into “taxpayers,” and Californians have had their fill of high taxes.

The difference between a tax and a fee is more than semantics. Taxes are imposed for generalized government services like education, public safety, transportation and also for a reasonable safety net for the less fortunate. But a “fee” or “charge” has always correlated to the receipt of a specific service. Californians readily understand the difference and have wholly embraced “cost of service” principles by approving several amendments to the California Constitution.

For example, immediately after Proposition 13 passed in 1978, voters approved the Gann Spending Limit (1979) to limit the growth of government spending to increases in population and inflation. The Gann definition of “proceeds of taxes,” subject to the spending cap, includes

user fees except when those fees “exceed the costs reasonably borne by that entity in providing the regulation, product, or service.”

Likewise, in 2010 California voters specifically approved language to clarify the difference between taxes and legitimate user fees. Proposition 26 provides that a tax does not include certain fees as long as the charge “does not exceed the reasonable costs to the State of conferring the benefit or granting the privilege to the payor.”

The income-based utility rates are not scheduled to be in effect until 2025, so ratepayers, taxpayers and voters will have an opportunity to correct this mistake though political means.

But even if politicians do nothing to stop this tax increase, backers of income-based utility rates have another problem. A coalition of taxpayer and business organizations have already qualified the Taxpayer Protection

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## BOARD OF DIRECTORS


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Sen. Jim Nielsen  
(ret.)

Trevor Grimm  
*In Memoriam – 1938–2019*  
Gary Holme  
*In Memoriam – 1943–2022*

## PRESERVE THE BENEFITS OF PROPOSITION 13

At the Howard Jarvis Taxpayers Association, we have received a number of inquiries from those wishing to help us preserve the benefits of Proposition 13 for their children, grandchildren and heirs. If you would like more information about making an endowment to the Howard Jarvis Taxpayers Association or the Howard Jarvis Taxpayers Foundation, visit [www.hjta.org](http://www.hjta.org) and click on “Take Action,” then click on “Heritage Society,” write to us at 621 S. Westmoreland Ave., Suite 200, Los Angeles, CA 90005, e-mail us at [info@hjta.org](mailto:info@hjta.org), or call us at 213-384-9656.

 Howard Jarvis  
Taxpayers Association

## Heritage Society

**We thank and appreciate the following  
for their generous donations:**

The Selck Family,  
*in the name of Lester John Selck and Jane Selck*

The Gardner Grout Foundation

The Benson Foundation

The Allan W. and Elizabeth A. Meredith Trust

Baker Family Donor Advised Fund  
*at the Rancho Santa Fe Foundation*

The Stanley E. Corbin Trust

The V. Lorel Bergeron Trust

A big “Thank You” to the Members of the *Heritage Society* who help make our work on behalf of taxpayers possible!

# DONNA WESTFALL AND LINDA SUTTER ARE HJTA TAXFIGHTERS OF THE YEAR



**DONNA WESTFALL**



**LINDA SUTTER**

Crescent City-Del Norte County Taxpayers Association

The Howard Jarvis Taxpayers Association is proud to name Linda Sutter and Donna Westfall, members of the small but mighty Crescent City-Del Norte County Taxpayers Association, as the joint winners of the 2022 Taxfighter of the Year award. Donna and Linda have helped to qualify at least five

citizen initiatives giving taxpayers the ability to vote on local issues in Del Norte County and the City of Crescent City.

Donna became a vocal advocate for taxpayers when she moved to Crescent City 16 years ago and quickly learned of a plan by city officials to burden the small community with

a \$43 million project that would be paid for by doubling the sewer rates. She ran for and won a City Council seat, found politics to be a “blood sport,” and later took up the battle by starting the taxpayer association and an online publication to keep the public informed.

Linda has battled tax increases and wasteful government spending. She reviewed public records and discovered \$73,000 in unauthorized credit card spending in the Crescent City Harbor District. The information was turned over to the California Attorney General.

“We’re very pleased to honor Linda and Donna for their outstanding efforts to hold government accountable and to protect taxpayers,” said HJTA President Jon Coupal. “Our Taxfighter of the Year Award recognizes that individuals can make a difference by volunteering their time to act as guardians for taxpayer rights.” Congratulations and many thanks to Donna Westfall and Linda Sutter, the Howard Jarvis Taxpayers Association’s 2022 Taxfighters of the Year.

## CALIFORNIA STATE SUPREME COURT DECISION PROTECTS TAXPAYERS’ RIGHT TO CHALLENGE WASTEFUL CONTRACTS

Taxpayers won an important victory earlier this year when the California Supreme Court handed down its ruling in *Davis v. Fresno Unified School District*.

In a 7-0 decision, the court clarified that when taxpayers file a lawsuit to challenge a wasteful government contract, in this case a school construction contract, the government entity cannot always hide behind a claim that a specific legal procedure to challenge the

contract was required and, too bad, the deadline for it has passed.

The Fresno Unified School District had contended that because the school construction contract was paid for with bond funds, it could only be challenged with a “reverse validation” action, a type of legal procedure used to establish in advance that bonds are legally valid so investors will have confidence and not hesitate to buy them.

The Supreme Court recognized that the contract did not require *new* bond debt, for which a validation action might have been required. The payment for the contract was made from existing bond funds, previously validated. It was essentially a cash transaction.

“The court’s important clarification protects the right of taxpayers to challenge wasteful contracts,” said HJTA Director of

Legal Affairs Laura Dougherty, “and it prevents government entities from avoiding accountability for how bond funds are eventually spent.”

The Howard Jarvis Taxpayers Association submitted an amicus (“friend of the court”) brief in the case in support of the taxpayer’s right to be heard.

The case is *Stephen K. Davis v. Fresno Unified School District, et al.* □



## RETIRED STATE SENATOR JIM NIELSEN JOINS THE BOARD OF DIRECTORS OF HJTA

HJTA is pleased and proud to announce that former state Sen. Jim Nielsen has joined our Board of Directors.

Sen. Nielsen announced his retirement from public service last November following a distinguished career that spanned more than 40 years. He first entered politics in 1978 and was elected to the Senate that year as an ardent supporter of Proposition

13. A friend of Howard Jarvis, Jim has been one of the strongest advocates for California property owners and taxpayers throughout his entire legislative career.

During his time in public life, Sen. Nielsen was re-elected twice to the Senate in 1982 and 1986, then served on the Agriculture Labor Relations Board and the Board of Parole and Prison Terms. He was elected to the

Assembly in 2008 and in 2012 was re-elected again to the Senate. He has represented 19 of California’s 58 counties, from the Central Valley to the Napa Valley to the Sacramento Valley.

We’re grateful that he’s willing to give his time to the important mission of protecting taxpayers by helping to keep the Howard Jarvis Taxpayers Association strong.

# UNDER DOME



## TAXPAYERS KEEP A CLOSE EYE ON CONSTITUTIONAL AMENDMENT PROPOSALS

By Scott Kaufman, Legislative Director

Taxpayers in some states are breathing sighs of relief because their Legislatures have packed up and gone home for the year. Such is the joy of a part-time Legislature. In California, we aren't nearly as lucky. The Legislature is full-time and stays in session until September. Even then, many bad bills are still alive and still threatening to taxpayers. Here is the good news and the bad news.

First, the bad news.

### Assembly Constitutional Amendment 1

As mentioned in the last "Under the Dome" column, ACA 1 is a perennial attack on Proposition 13. We beat it back every year. But, as I warned, that doesn't mean we shouldn't be worried. Looks like I was right, ACA 1 was sent to committee, where it promptly was advanced on a 6-1 vote.

*Proposition 13 mandates a two-thirds vote requirement for all special taxes, but ACA 1 would wipe out that protection for nearly all local taxes because the category of "infrastructure" covers almost anything.*

Why is it so bad? Well, ACA 1 would make it easier to raise taxes by lowering the voter approval requirement for local bonds and tax increases from two-thirds to 55 percent

if the money would be used for "public infrastructure" and certain types of public housing projects. Proposition 13 mandates a two-thirds vote requirement for all special taxes, but ACA 1 would wipe out that protection for nearly all local taxes because the category of "infrastructure" covers almost anything.

### Assembly Constitutional Amendment 11

ACA 11 would abolish the elected State Board of Equalization and transfer the administration of property taxes to unelected bureaucrats in the California Department of Tax and Fee Administration (CDTFA).

The elected members of the Board of Equalization are directly accountable to taxpayers. This is the embodiment of "taxation with representation." Their constituents frequently contact the BOE members for assistance in navigating the state's complex tax system, and every Californian has an opportunity to address the board members directly every month during the BOE's public hearings. The staff reports to the elected board in public meetings, which increases accountability and provides transparency for taxpayers and the media. This makes the BOE transparent and accountable.

Plus, most California taxpayers generally cannot afford to hire tax agents, lawyers, or accountants to represent them when appealing a property tax assessment. In many cases, taxpayers are unaware of the law, and they are likely to lose their dispute. When the law is gray or uncertain, and when there is an evident lack of understanding or something clearly lost in translation — literally true for taxpayers who

do not speak English as their first language — the BOE works with these taxpayers, CDTFA will not.

### Senate Constitutional Amendment 4

SCA 4 would allow voters to reinstate Proposition 58 (1986) and Proposition 193 (1996), restoring what Proposition 19 took away: the constitutional exclusion from reassessment when certain property is transferred between parents and children or grandparents and grandchildren.

*Los Angeles County Assessor Jeffrey Prang testified in strong support of SCA 4.*

Unfortunately, SCA 4, authored by Sen. Kelly Seyarto (R-Murrieta) with principal co-author Assembly Member Mike Gipson (D-Los Angeles), did not move forward in the Legislature despite compelling testimony at a May 10 hearing in the Senate Governance and Finance Committee.

Los Angeles County Assessor Jeffrey Prang testified in strong support of SCA 4, emphasizing that voters were not informed of the complex and costly effects it would have on property tax reassessment of long-held family homes as well as businesses built over generations. "These neighborhood markets, auto shops and family-owned restaurants are community staples," he said, but they are "in jeopardy of closing their doors when they are hit with high tax bills."

Veronica Nelson, 1st VP


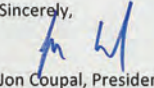
of the Sacramento Realists Association, testified that it's essential to address the damage that Proposition 19 is doing to families in communities of color as they try to build economic security for the next generation. She raised the concern that Prop. 19 has put tenants at risk of eviction by requiring the reassessment to market value of family-owned apartment buildings when parents pass away.

The Realists organization, the California Association of Real Estate Brokers, was founded in 1947 to serve the needs of the Black community at a time when racism and redlining blocked that community's access to homebuying and real estate services.

*Veronica Nelson, 1st VP of the Sacramento Realists Association, testified that it's essential to address the damage that Proposition 19 is doing to families in communities of color.*

But wait, I can hear you now: "I thought you said there would be good news! When do I get the good news!?" Well, have no fear, HJTA has filed an initiative to "Repeal the Death Tax!" If you haven't already signed the initiative petition, you can print it out, sign and mail it back by going here: [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com). Be sure to share that link with every Californian you know!

## HJTA FILES INITIATIVE TO “REPEAL THE DEATH TAX” *Continued from page 1*

<p>HOWARD JARVIS, Founder (1903-1986) JON COUPAL, President CRAIG MORDOH, General Counsel LAURA DOUGHERTY, Director of Legal Affairs</p>	 <p>HOWARD JARVIS TAXPAYERS ASSOCIATION www.hjta.org</p>	<p>SACRAMENTO OFFICE: 1201 K Street, Suite 1030 Sacramento, CA 95814 (916) 444-9950, Fax (916) 444-9823</p>
<p>June 14, 2023</p> <p>Anabel Renteria, Initiative Coordinator Office of the Attorney General State of California 1300 I Street, 17<sup>th</sup> Floor Sacramento, CA 95814</p> <p>Re: <u>Request for Title and Summary for Proposed Initiative</u></p> <p>Dear Ms. Renteria:</p> <p>Pursuant to Article II, Section 10(d) of the California Constitution, I am submitting the attached proposed statewide initiative and request that you prepare a title and summary of the measure as provided by law. Included with this submission is the required proponent affidavit signed by the proponent of this measure pursuant to Sections 9001 and 9608 of the California Elections Code. My address as registered to vote is provided on “Attachment A” to this letter. Also enclosed is a check for \$2,000.</p> <p>For purposes of this measure, public contact information is as follows:</p> <p>Jon Coupal, President Howard Jarvis Taxpayers Association 1201 K Street, Ste. 1030 Sacramento, CA 95814</p> <p>Thank you for your time and attention in this important matter.</p> <p>Sincerely,  Jon Coupal, President</p> <p>Encl.</p>	<p>Initiative 23-0005</p> <p><b>RECEIVED</b></p> <p><b>Jun 15 2023</b></p> <p>INITIATIVE COORDINATOR ATTORNEY GENERAL'S OFFICE</p>	<p><b>Text of Proposed Measure</b></p> <p>Section 2.4 of Article XIII A of the California Constitution is added to read:</p> <p><b>Sec. 2.4. RESTORATION OF CONSTITUTIONAL RIGHTS; PROTECTION AGAINST DEATH TAX ON FAMILY PROPERTY</b></p> <p>(a) In 2021, Californians lost a constitutional right they had for nearly 35 years to transfer their home and a limited amount of other property to and from their children without triggering reassessment to current market value and higher property tax bills. This section restores that constitutional right, and also restores the same constitutional right for grandparents and grandchildren if the children's parents are deceased.</p> <p>(b) Subdivisions (c) and (d) of Section 2.1 shall apply and be operative only to those purchases or transfers of real property occurring after February 15, 2021, through December 31, 2024. Notwithstanding subdivision (d) of section 2.1 or any other law, subdivision (h) of Section 2 shall be operative and shall apply to a purchase or transfer of real property that occurs after December 31, 2024.</p> <p>(c) Notwithstanding subdivision (b) herein and subdivision (j) of Section 2, a purchase or transfer of real property subject to subdivisions (c) and (d) of Section 2.1 after February 15, 2021, through December 31, 2024, shall, upon the filing of a claim, be prospectively reassessed as if subdivision (h) of Section 2 had been in effect. In implementing this section, the Legislature shall by statute provide a simple claim procedure and publicize its availability, with an emphasis on reaching minority communities.</p> <p>(d) Nothing herein is intended to repeal or invalidate the exclusion from change in ownership for family farms provided in section 63.2(a)(2) of the Revenue and Taxation Code, or disallow its application to Section 2.1(c) and Section 2(h) of this Article. No statute curtailing Section 63.2(a)(2) as it existed on October 1, 2021, shall be effective unless submitted to the electorate and approved by a majority vote.</p> <p>(e) Notwithstanding any other law, every statute, regulation, and court decision relating to or affecting this section shall be consistent with a broad application of the exclusion under subdivision (h) of Section 2 and a liberal interpretation of this section that effectuates its purposes of reinstating subdivision (h) of Section 2 and allowing the statutory exclusion for family farms. Any provision of this section held invalid is severable. This section shall supersede any law in conflict therewith.</p>

**To download, print and sign the official petition to get this measure on the ballot, go to [RepealTheDeathTax.com](https://RepealTheDeathTax.com) for instant access.**

had in 1986, when Prop. 58 was placed on the ballot by a unanimous vote in both the Assembly and Senate.

SCA 4 was granted reconsideration and could be brought up for a vote again, but HJTA is not waiting. The “Repeal the Death Tax” initiative was filed with the Attorney General’s office on June 15 and has been designated as Initiative 23-0005. After an approximately two-month period of time for the AG to issue a title and summary to be printed at the top of the petitions, the initiative was cleared for signature collection.

The exact number of voter signatures needed to qualify the measure for the November 2024 ballot is 874,641. Our goal is to

collect in excess of 1.3 million signatures of registered voters by January 31, 2024, to be certain we have a sufficient number of valid signatures and enough time to process the petitions for delivery to all 58 counties.

To accomplish this ambitious goal, HJTA is deploying an innovation in grassroots politics, the print-at-home, one-page petition. Our team of accomplished attorneys together with Legislative Director Scott Kaufman and VP of Communications Susan Shelley have written and designed a legally valid petition that fits on one side of a standard 8½ x 11 page. The petition is available right now for instant [download at](https://RepealTheDeathTax.com)

[RepealTheDeathTax.com](https://RepealTheDeathTax.com).

When you download the file, which is in standard pdf format, simply print it out on any printer on ordinary letter-sized paper. Complete instructions are included. The petition has space for one or two registered voters to sign, and it has a “Declaration of Circulator” which may be filled out by one of the signers, or by a third person who is collecting signatures. You may print an unlimited number of copies of the blank petition and circulate them for signatures. Then simply mail them back to the HJTA offices. A clip-and-tape mailing label is included with the instructions. Drop-off locations will also be available.

There are even easier ways to

help collect signatures. Post the [RepealTheDeathTax.com](https://RepealTheDeathTax.com) link on social media, e-mail it to friends and family, and tell everyone you know that this important initiative to protect California families will be on the ballot in November 2024 if we all work hard to get it done.

“The Howard Jarvis Taxpayers Association is a grassroots organization with hundreds of thousands of Members,” Coupal said. “We are the group that put Proposition 13 on the ballot to protect the lifelong investment of hardworking California families. The ‘Repeal the Death Tax’ initiative will restore the protections that Proposition 19 took away and help families build security for the next generation.” □

## PRESIDENT’S MESSAGE *Continued from page 2*

and Government Accountability Act (TPA) for the 2024 ballot. Among its many provisions is not only further clarification of what a “tax” is but also a provision that requires any tax to be approved by a legislative body rather than

some administrative agency or other authority not directly accountable to voters. That includes the PUC. If the income-based utility rates are deemed to be taxes — an incontrovertible fact — then the tax would have to be

approved by the California Legislature. Moreover, since the TPA requires any statewide tax increase (this one authorized by AB 205) to be approved by the statewide electorate as well as a two-thirds vote of both houses,

voters, one way or another, will have the final say.

In short, this battle on behalf of California’s beleaguered taxpayers and ratepayers is not over. Not by a long shot. □

## LOCAL VOTERS HAVE THE POWER TO CUT HIGH SALES TAXES *Continued from page 1*

required is 5% of the total votes cast for governor in the last regular general election in that specific local jurisdiction only. These numbers are available in the Supplemental Statement of Vote on the Secretary of State’s website or from your county elections officials. In the years following a low-turnout contest, the number of signatures needed to qualify a tax-cutting initiative can be surprisingly low.

For example, an initiative to reduce or repeal a sales tax increase in Los Angeles County, where the population is 10 million and there are 5.6 million registered voters, would require only 119,462 valid signatures. That number is 5% of 2,389,227, the number of votes cast for governor in L.A. County in November 2022.

In Alameda County, the number of votes cast for governor in that election was 487,969, so the number of valid signatures needed to qualify a countywide tax-cutting initiative under Proposition 218 is 24,399.

For a citywide tax, the signature requirement to qualify a tax-cutting initiative is 5% of the votes cast for governor in November 2022 in that city alone. Residents of

Emeryville in Alameda County are paying a sales tax of 10.5%, and if voters there wanted to qualify an initiative to cut it, the number of signatures required is just 189.

The voters’ right to directly cut local taxes can be found in the California Constitution in Article XIII C, Section 3. Voters have the “Initiative Power for Local Taxes, Assessments, Fees and Charges,” which covers many local exactions, not just sales taxes. (However, it does not apply to bond debt.)

In election after election, local voters are presented with tax increases along with arguments about why they’re necessary and how the government will spend the money. Sometimes the improvements that were promised never quite materialize.

That’s when it’s useful to call your local representatives and tell them you’re thinking about proposing a citizens’ initiative under Proposition 218, Section 3, to repeal or reduce a local tax. Let them know that voters have the power to hold local governments accountable, and to reverse local tax increases if governments are not living up to their end of the bargain.

### How many signatures are required to qualify a local initiative to cut taxes?

25 largest cities in California by population as of 1/1/23 (Source for population data: CA Dept. of Finance)

City	Votes for Gavin Newsom	Votes for Brian Dahle	Total votes for Governor	Signature requirement to qualify a Prop. 218, Section 3, Initiative (5% of total votes cast for Governor, fractions rounded up)
Los Angeles	688692	231770	920462	46024
San Diego	274259	146748	421007	21051
San Jose	180592	81078	261670	13084
San Francisco	257402	44064	301466	15074
Fresno	54884	49540	104424	5222
Sacramento	104806	39439	144245	7213
Long Beach	79185	35559	114744	5738
Oakland	121065	10309	131374	6569
Bakersfield	36107	54008	90115	4506
Anaheim	37688	33016	70704	3536
Stockton	34193	23012	57205	2861
Riverside	34601	32267	66868	3344
Irvine	49582	31666	81248	4063
Santa Ana	28632	16188	44820	2241
Chula Vista	40157	27712	67869	3394
Santa Clarita	37226	40471	77697	3885
Fremont	39087	16941	56028	2802
San Bernardino	17053	11482	28535	1427
Modesto	25075	27738	52813	2641
Fontana	21346	15362	36708	1836
Moreno Valley	20442	13030	33472	1674
Oxnard	24140	12013	36153	1808
Huntington Beach	33780	46002	79782	3990
Glendale	31253	16792	48045	2403
Ontario	17575	13891	31466	1574

All California Counties				
County	Votes for Gavin Newsom	Votes for Brian Dahle	Total votes for Governor	Signature requirement to qualify a Prop. 218, Section 3, Initiative (5% of total votes cast for Governor, fractions rounded up)
Alameda County	387046	100923	487969	24399
Alpine County	363	256	619	31
Amador County	6027	12628	18655	933
Butte County	31502	40939	72441	3623
Calaveras County	7103	14137	21240	1062
Colusa County	1553	4009	5562	279
Contra Costa County	265371	123132	388503	19426
Del Norte County	3264	5111	8375	419
El Dorado County	34534	54137	88671	4434
Fresno County	98417	120668	219085	10955
Glenn County	1930	6000	7930	397
Humboldt County	29541	18257	47798	2390
Imperial County	16711	13158	29869	1494
Inyo County	3382	4095	7477	374
Kern County	69706	119006	188712	9436
Kings County	9389	17523	26912	1346
Lake County	9771	10360	20131	1007
Lassen County	1444	7726	9170	459
Los Angeles County	1620053	769174	2389227	119462
Madera County	13283	23678	36961	1849
Marin County	95289	23775	119064	5954
Mariposa County	2944	4896	7840	392
Mendocino County	19031	11363	30394	1520
Merced County	25200	30073	55273	2764
Modoc County	687	2725	3412	171
Mono County	2493	2076	4569	229
Monterey County	65262	36867	102129	5107
Napa County	32437	17671	50108	2506
Nevada County	26655	24082	50737	2537
Orange County	464206	492734	956940	47847
Placer County	73619	108450	182069	9104
Plumas County	3083	5550	8633	432
Riverside County	285000	310901	595901	29796
Sacramento County	274680	202933	477613	23881
San Benito County	10428	9150	19578	979
San Bernardino County	215391	239109	454500	22725
San Diego County	574121	455107	1029228	51462
San Francisco County	257402	44064	301466	15074
San Joaquin County	85498	91827	177325	8867
San Luis Obispo County	61166	58464	119630	5982
San Mateo County	185599	61918	247517	12376
Santa Barbara County	80648	54726	135374	6769
Santa Clara County	379377	162518	541895	27095
Santa Cruz County	79117	25052	104169	5209
Shasta County	18607	49913	68520	3426
Sierra County	529	1014	1543	78
Siskiyou County	6326	11397	17723	887
Solano County	77769	52850	130619	6531
Sonoma County	140041	57413	197454	9873
Stanislaus County	55311	75656	130967	6549
Sutter County	9082	19024	28106	1406
Tehama County	5024	15607	20631	1032
Trinity County	1860	2667	4527	227
Tulare County	33273	58053	91326	4567
Tuolumne County	8471	14759	23230	1162
Ventura County	153226	127709	280935	14047
Yolo County	44328	22807	67135	3357
Yuba County	6534	13097	19631	982

Source: California Secretary of State, Supplemental Statement of Vote, General Election, November 8, 2022

Links to complete data in pdf and Excel formats:

<https://elections.cdn.sos.ca.gov/sov/2022-general/ssov/governor-pol-districts.pdf>

<https://elections.cdn.sos.ca.gov/sov/2022-general/ssov/governor-pol-districts.xlsx>



# THE LEGAL FRONT

## WHAT THE U.S. SUPREME COURT'S HOME EQUITY THEFT RULING MEANS FOR CALIFORNIA

By Laura Dougherty, Director of Legal Affairs

Imagine this. You're a fixed-income senior. You have owned your home for some time, but the area just isn't as safe as it used to be. You can't afford to purchase at this point and so you move to an apartment in a safer area. Meanwhile, given other unfortunate events, you fall behind on the property tax payments on your home. Before you know it, the back-taxes are inflated from \$2,300 to \$15,000 due to interest and penalties. The county sells your home to recover the ballooned debt. You should receive the remaining proceeds from the sale, right? Not necessarily.

*Geraldine Tyler fought this injustice all the way to the United States Supreme Court. Long story short, she won her case in a unanimous ruling!*

This was the reality for Geraldine Tyler. But she fought this injustice all the way to the United States Supreme Court. Long story short, she won her case in a unanimous ruling!

HJTA recently filed an amicus curiae, or "friend of the court," in support of Ms. Tyler's case against the State of Minnesota. Her case is *Tyler v. Hennepin County*. Geraldine Tyler suffered what is becoming well-known as home equity theft at the hands of her state and county governments. Home equity theft occurs when a government retains more than is

owed to it through the sale of a home to pay off government debt. It often occurs in a foreclosure sale to collect unpaid property taxes, interest, and penalties. Twenty states allow some form of home equity theft in their laws. And, sadly, California is one of those states.

Ms. Tyler was vindicated through the fantastic representation of the Sacramento-based Pacific Legal Foundation. This past April, the United States Supreme Court agreed with PLF that the State of Minnesota has no right to keep the \$25,000 surplus from the tax sale of Ms. Tyler's home. Hennepin County, Minnesota, received what was due unto Caesar — the unpaid taxes, the penalties, and the interest. Taking the additional \$25,000 from Ms. Tyler violated her 5th Amendment right against uncompensated takings of private property for public use. In this case, it went purely to the general fund.

A minority of the high court also agreed that the retention of the \$25,000 was an excessive fine in violation of the Eighth Amendment. After all, the Minnesota government was obviously trying to punish her on top of taking what was due, which already included penalties. But the majority felt it unnecessary to include the Eighth Amendment in its holding. Now, what does this decision mean for California homeowners and taxpayers?

Something we already know is that the last thing California homeowners and taxpayers need is the threat of losing all value from their home should severe hardship befall them. As one can imagine, many cases of tax-defaulted properties come about due to issues related to aging and/or mental health. That's hard enough for an individual and hopefully

their families to deal with. In fact, if someone you love may be struggling with their mental health, you might do them a life-changing favor by checking that they're not forgetting to pay their property tax bill. Paid-off houses can be lost. And pre-Tyler, the threat of losing all value from one's home can do nothing but exacerbate the homelessness crisis.

In fact, in 1992, when the United States Supreme Court validated Proposition 13 and recognized its fairness, it expressed concern that, without Proposition 13 and California's ever-increasing real estate prices:

"the existing owner, already saddled with his purchase, does not have the option of deciding not to buy his home if taxes become prohibitively high. To meet his tax obligations, he might be forced to sell his home or to divert his income away from the purchase of food, clothing, and other necessities."

*Twenty states allow some form of home equity theft in their laws. And, sadly, California is one of those states.*

That was 1992. And when hardship befalls someone in 2023, an individual or family will need whatever remaining assets are available to them to start over and to avoid homelessness.

Fortunately, the victory in *Tyler* now means HJTA can examine our own home equity theft problems and enforce the ruling in California. For example, California statutes (laws) have



been providing for something known as a "Chapter 8" sale. If you've ever seen an advertisement for a "Free Workshop" on "How to Invest in Houses with Unpaid Taxes," it was most likely part of a Chapter 8 scheme.

Under Chapter 8, special interest groups have been allowed to gain exclusive rights to purchase tax-defaulted properties. That means they receive the remaining home equity that rightfully belongs to the distressed former homeowner because the property never makes it onto the open market for bidding. (The normal open-market process is called a "Chapter 7" sale, which is obviously better, but also has its own room for abuse. HJTA is keeping an eye on this practice.) In some cases, Chapter 8 sales procedures have probably been giving free profits to the less-caring house-flippers, while also denying opportunity to the many direct purchasers who would consider lower cost housing.

And it's not only certain special interests who can take advantage of Chapter 8. Any local government can do the same.

In the wake of the *Tyler* decision, HJTA believes Chapter 8 needs to go. It is completely unconstitutional, as *Tyler* now makes clear, because all it does is take the excess value. In *Tyler*, the Supreme Court declared,

*Continued on page 9*

# LAWMAKERS PUSH \$15 BILLION IN NEW DEBT FOR CLIMATE SPENDING

By Jon Coupal

In addition to this year's record-busting \$310 billion budget, the Legislature is also advancing a \$15 billion "Climate Bond" to appear on the ballot sometime in 2024. This "climate bond" should be viewed with a great deal of skepticism by California voters for several reasons.

First, why is a bond — any bond — necessary? Despite a drop-off in state tax collections, California continues to produce massive amounts of tax revenue from the highest-in-the-nation income tax rate, highest state sales tax rate and highest gas tax. Taking on further debt makes little sense.

Moreover, this proposal is inconsistent with the principles of sound debt financing. Bond financing can be justified where the cost of a major infrastructure project — at either the state or local level — is greater than could be funded directly from general fund revenues without making significant reductions in service. But proponents have not made the case for why this grab bag of various projects couldn't be financed from the general fund.

Second, an important consideration for the issuance of public debt is interest rates. Borrowing costs today are higher than they have been in years, and while Wall Street bond brokers and bond holders will profit from more California debt, voters have to decide if it is in California's best interests.

Third, under Article XVI of the California Constitution, a statewide bond measure must be limited to "some single object or work to be distinctly specified in the act." The "climate bond" here is authorized by Assembly Bill 1567, which is entitled the "Safe Drinking Water, Wildfire Prevention, Drought Preparation, Flood Protection, Extreme Heat Mitigation, Clean Energy, and Workforce Development Bond

Act of 2024." This bill is a 25-page listing of various projects ranging from restoring the Tijuana River to providing residential housing for California Conservation Corps members. Even under the most liberal interpretation of "single object or work," this bond measure doesn't comply.

Fourth, the fact that a substantial amount of the proceeds from the bond are intended to be used for programs rather than brick-and-mortar infrastructure violates the principle that the "single object or work" should have a useful life that extends beyond the term of the debt repayment. This climate bond is

*California has a horrendous track record of not keeping its promises when it comes to bond measures. The clearest example is California's High-Speed Rail Project, viewed internationally as the biggest boondoggle on earth.*

like a family taking out a 30-year mortgage to pay for groceries.

Fifth, California has a horrendous track record of not keeping its promises when it comes to bond measures. The clearest example is California's High-Speed Rail Project, viewed internationally as the biggest boondoggle on earth. Proposition 1A in 2008 promised Californians a super-fast train that would travel between

Los Angeles and San Francisco in about two and a half hours; the ticket price would be about \$50; the total cost of the high-speed rail would be about \$40 billion; and there would be significant private-sector support — from investors — to build the project. After 15 years, HSR has yet to hit any of its benchmark promises.

Numerous other bond measures have failed to live up to the representations made to voters, including several water bond proposals that promised the construction of surface water storage projects.

Even more troubling than the broken promises related to bond measures is the fact that California courts will do little to enforce those promises. This was starkly evident in several lawsuits over the high-speed rail project when the courts failed to intervene despite conclusive evidence that the terms of the ballot measure were being violated.

Sixth, general obligation bonds should only be placed on the ballot when the level of total debt is within prudent limits that will not affect the state's bond rating or solvency. If California experiences even a mild recession, that will increase the percentage of the general fund necessary to pay debt service. If the state's "debt service ratio" exceeds levels palpable to Wall Street, that could increase the cost of borrowing on top of the already high interest rates.

Finally, general obligation bonds should never be approved in the absence of fiscal restraint in the budget process. Allowing politicians to spend virtually all new revenues and incur additional debt removes all pressure to adopt needed reforms and fiscal discipline. And if there's anything California needs right now it's fiscal discipline.

## LONG BEACH VACANT LOT CASE HEADED TO APPEALS COURT

A Los Angeles Superior Court upheld a fee charged by the city of Long Beach on vacant lots, ruling that the requirements of Proposition 218 did not apply because "non-use" of the property is not "normal."

HJTA Director of Legal Affairs Laura Dougherty filed a Notice of Appeal as soon as the judgment was entered. The case is headed to the Court of Appeal

and possibly to the California Supreme Court.

"Excluding property-related fees based on the government's subjective characterization of uses or non-uses as normal or abnormal would be very dangerous for Proposition 218, so this case is very important," Dougherty said.

Proposition 218, authored by the Howard Jarvis Taxpayers Association, was approved by vot-

ers in 1996. It requires property-related fees to be noticed to the public and approved by a majority of the property owners affected by the fee, or alternatively, by two-thirds of the electorate. Long Beach did not seek any such approval for its vacant lot fee, adopted in 2017.

In 2022, the vacant lot fee cost Long Beach property owner Frederic Sparrevohn, a plaintiff

in the case, \$780. The fee was said to be needed to cover the cost of the city's monitoring of undeveloped property.

Sparrevohn said he wanted to build a home on the property for his family, but the city made it too expensive. "We have simply been unable to build yet due to the variety of costs, including the high costs of permits," he said. □



# HJTA IN ACTION



**HJTA President Jon Coupal** spoke to the media at the state Capitol about the effort to Repeal the Death Tax. With him, Elk Grove Realtor Lynda Chac and Los Angeles estate planner Dr. Rosie Milligan.



**Legislative Director Scott Kaufman** testified in the Assembly in support of a bill to stop home equity theft and ensure that excess proceeds from a tax sale are returned to the property owner.



**VP of Communications Susan Shelley** joined a panel discussion about building generational wealth at the H.O.M.E. Fair (Home Ownership Made Easy) held by the Consolidated Board of Realists of Southern California, part of a nationwide organization of Black real estate professionals founded in 1947. With CBR President Anna “Queen” Tutt and event chair Larry Springs.



## THE LEGAL FRONT *Continued from page 7*

“Minnesota’s scheme provides no opportunity for the taxpayer to recover the excess value; once absolute title has transferred to the State, any excess value always remains with the State.” That’s exactly what Chapter 8 allows California governments to do. And as to the special interest groups allowed to do the same, the statutes are simply taking the excess value of a home and transferring it from the State to the special interest group for “public use.” That’s also a taking.

Following *Tyler*, Chapter 8 is not

just unconstitutional as a taking. It’s also taxpayer waste. There is legal precedent in California that confirms that government time and resources spent carrying out an unconstitutional scheme is a waste of taxpayer dollars. If forthcoming legislation does not repeal Chapter 8, local governments may be liable.

And since we now know from *Tyler* that keeping the excess is a 5th Amendment taking, then California’s 2010 taxpayer protection initiative — Proposition 26 — has something to say about

it too. Under Proposition 26, a “tax” includes any levy, charge, or

*The victory in Tyler now means HJTA can examine our own home equity theft problems and enforce the ruling in California.*

exaction by local government other than an enumerated list of valid fees. Penalties and fines are one such exemption. But if a local California government has already collected their taxes, penalties, and fines, any excess retention of cash value is an illegal tax on the individual to which the funds are due.

Hopefully, the California Legislature will recognize its duty and repeal Chapter 8. If they don’t, HJTA’s legal team is ready and willing to defend the rights of California taxpayers. □

## FOUNDATION REPORT

### CHALLENGE TO L.A.'S "MANSION TAX" SET FOR SEPTEMBER 26 HEARING

A so-called "mansion tax" passed by voters in the city of Los Angeles last November violates the California Constitution and the Los Angeles City Charter and should be declared invalid. That's the position argued by HJTA Director of Legal Affairs Laura Dougherty in a closely watched case scheduled to be heard September 26 in L.A. County Superior Court.

Measure ULA was an initiative ordinance that imposed a tax on the sale of any high-value property — not just mansions but also apartment buildings and commercial real estate — in the city of Los Angeles. The tax is 4% on sales above \$5 million, 5.5% on sales over \$10 million. The money is dedicated to the specific purpose of addressing and preventing homelessness.

That makes Measure ULA a real estate transfer tax for a special purpose, which is illegal in California. Proposition 13 banned real estate transfer taxes in order to block local governments from using them to take back the money taxpayers had saved on property taxes thanks to Prop. 13. Although courts have carved out a loophole for charter cities to levy transfer taxes if the revenue is used for general purposes, it remains the case that transfer taxes for a special purpose are unconstitutional.

Further, the City Charter of Los Angeles states that the initiative power is limited to what the city itself has the power to do. Because the city may not levy a transfer tax for a special purpose, neither may the voters through an initiative.

On September 26, the court will hear HJTA's motion for judgment on the

pleadings, which may lead to a quick decision. However, it is likely that the decision will be appealed, and it could be a while before the legal resolution is finalized.

Anyone who pays the Measure ULA tax should file a claim for a refund, which would be paid by the city if the tax is struck down. As long as the claim is filed within one year of paying the tax, it will be valid no matter how long it takes for the appeals process to conclude. Details on how to file a claim for a refund of the Measure ULA tax are available at [HJTA.org](http://HJTA.org).

The Howard Jarvis Taxpayers Association is joined in this lawsuit by the Apartment Association of Greater Los Angeles. Funding for the legal work is provided by the Howard Jarvis Taxpayers Foundation, a 501(c)(3).

## GRASSROOTS REPORT

### WE'RE TAKING THE GUESSING GAME ON THE ROAD

By Eric Eisenhammer, HJTA Director of Grassroots Operations

As part of your Howard Jarvis Taxpayers Association's important work to educate Californians on Proposition 13 and issues of taxpayer rights, we've been taking our Guessing Game show on the road, sharing it with people at community events.

The Guessing Game is a feature on [HJTA.org](http://HJTA.org) where you can find out how much your property taxes would be if Proposition 13 had never passed. When we tell people how much they would pay, most are shocked by the number, and they tell us they'd have to sell their home.

Even renters find the Guessing Game eye-opening when we explain the crazy-high taxes the owner of their home would pay, and ultimately pass on to them, were it not for Proposition 13.

We're often asked whether politicians are trying to repeal Proposition 13. Although repealing Proposition 13 is constantly a goal of tax-raising politicians in Sacramento, ordinary Californians find the prospect appalling, and rightfully so. Too many working families are struggling to get by, and for seniors on a fixed income, the prospect of a major property tax increase is even more unthinkable.

We also receive a lot of interest in our current effort to "Repeal the Death Tax." Many people are outraged that Proposition 19 (2020) took away the constitutional right to build generational wealth by passing their home and a limited amount of other property to their children without a tax increase. They're appreciative that your Howard Jarvis Taxpayers Association is taking action to reverse this part of Proposition 19. Visit [RepealTheDeathTax.com](http://RepealTheDeathTax.com) to learn more. You can get the petition and sign it to help us put this important measure on the November 2024 ballot.

All in all, I've talked to people from across the political spectrum and heard over and over that taxes are too high, the cost of living in California is

too high, and Sacramento is failing to listen to us.

What can we do when politicians ignore the citizens they ostensibly represent? In California, we're fortunate to have the powers of direct democracy. We can recall politicians, we can put taxes and laws on the ballot for referendums, and we citizens can write laws and constitutional amendments and put them on the ballot through the initiative process.

Proposition 13 was an initiative in 1978, and it is still protecting California taxpayers. You can help us spread the word about its benefits by sharing the Guessing Game calculator with your friends, family, and people you know on social media. You can find it at [GuessingGame.org](http://GuessingGame.org) or click the "See your shocking tax bill if we lost Proposition 13" link at [HJTA.org](http://HJTA.org).

When people see how much their property tax bill would be without Proposition 13, that's a perfect time to invite them to sign up for e-mail alerts at [HJTA.org](http://HJTA.org) and become a Member of the Howard Jarvis Taxpayers Association.

Thanks for helping to energize grassroots politics in California! □



# YOUR? answered

## UP, DOWN OR THE SAME? WHAT'S GOING TO HAPPEN TO MY PROPERTY TAXES?

**Q:** I plan to add a solar energy system to my property. Will my property taxes go up, down or stay the same?

**A:** They'll stay the same. Your property tax bill will not be affected by the installation of an active solar energy system. California law provides a "new construction exclusion" for solar energy systems, so although this is an improvement to your property, it is excluded from the usual reassessment for new construction. According to the State Board of Equalization, the exclusion from reassessment for solar energy systems is scheduled to "sunset" on January 1, 2025. However, it's always possible that the Legislature will extend the deadline. If you're planning to install a solar energy system after that date, check with your county tax assessor for the latest information.

**Q:** I bought property in California and then the market dropped. Now the value is less than I paid for it. Will my property taxes go up, down or stay the same?

**A:** They could go down, but probably not permanently. As you know, in June 1978, voters

passed Proposition 13, which limits the *increase* in the assessed value of your property to the rate of inflation, capped at 2% per year. And then in November 1978, voters passed Proposition 8, which allows a temporary *reduction* in assessed value if property experiences a decline in value.

To figure out whether you can receive a decline-in-value reassessment, check your property tax bill to see the assessed value of your property. This is the "Prop. 13" taxable value, based on what you paid for the property plus the limited annual inflation adjustment. Assessors call this number the adjusted base year value, or the factored base year value, or the trended base year value. Regardless of what it's called, if the assessed value on which you are paying property taxes is now higher than the actual market value of the property, you're likely eligible for a decline-in-value reduction of your property tax bill. Assessors use the lien date, January 1, for the adjustment.

The reduction is only temporary. If (or when) the real estate market rebounds, assessors will check on January 1 to see if your decline-in-value reduction

still applies. If not, the assessor may raise your assessed value in one jump, back to what it would have been if the decline-in-value reduction had not taken place. That can be a shock. However, your assessed value will never be more than it would have been under Proposition 13. You'll get your "factored base year value" back again.

**Q:** I'm planning to build an accessory dwelling unit (an ADU) in my backyard. A family member may move in, or I may rent it. How does this affect my property taxes? Does it matter whether the unit is rented for income? Will my property taxes go up, down or stay the same?

**A:** They'll go up. For property tax purposes, it doesn't matter whether the unit is rented or not. Anytime you add square footage of living space to your property, it is new construction, and new construction is assessed at current market value. This extra value will be added to the assessed value of your existing property. Only the new construction is assessed at current market value; the assessment of your existing home will not be affected unless you do new construction there, too. For example, if the

contractor building the ADU happens to suggest that your half bath could be remodeled into a full bath, be aware that your new bathroom will be assessed at current market value (but not the rest of the house).

Any significant remodeling of your property is considered new construction, so if you have questions about how your plans will affect your property tax bill, check with your county assessor's office. Normal maintenance and repairs are typically not considered new construction and won't be reassessed, but it's a good idea to document the before-and-after of your project with photos and receipts. Keep the information in a file in case it's ever needed.

**Q:** I still have questions! Where can I find more information about property tax exclusions and assessments?

**A:** The website of the State Board of Equalization has a wealth of information about property taxes. You can connect with the BOE online at [boe.ca.gov/proptaxes/proptax.htm](http://boe.ca.gov/proptaxes/proptax.htm) or reach them by phone at 916-274-3350 and by e-mail at [PTWebRequests@boe.ca.gov](mailto:PTWebRequests@boe.ca.gov).



## TUNE IN to the Howard Jarvis Radio Show and Podcast

HJTA is proud to partner with Cumulus Media to bring you the Howard Jarvis Radio Show every Monday night at 8:00 p.m. You can catch the program on 790 KABC in the greater Los Angeles area, or listen online at [KABC.com](http://KABC.com) anywhere.

You can also catch the

show as a podcast and listen at your convenience. It's available on the HJTA home page at [HJTA.org](http://HJTA.org), or at [kabc.com/howard-jarvis-radio-show](http://kabc.com/howard-jarvis-radio-show), or wherever you get your podcasts.

The Howard Jarvis Radio Show features HJTA President Jon Coupal and Vice President

of Communications Susan Shelley in a freewheeling and lively discussion of California politics and policy, including the latest updates in the fight to protect taxpayers.

**ADD IT  
TO YOUR  
CALENDAR AND  
JOIN US!**



# Thank You FOR RECRUITING NEW PROP. 13 SUPPORTERS!

HJTA's hat is off to all of you who have recruited new Members to the taxpayers' cause. Please keep up the good work!

The tax revolt that passed Proposition 13 has always depended on grassroots supporters. Howard Jarvis always fought for average taxpayers who pay government's bills, and we at HJTA continue his crusade.

Everyone knows at least one person, and probably more, who should join our movement.

The vast majority of those who know about Proposition 13 support it, but many are not aware that their taxpayer protections are under constant attack by Sacramento

politicians.

Taxpayers' best defense is an informed public. You can support Proposition 13 by helping HJTA recruit new Members who will strengthen the taxpayers' cause in Sacramento and throughout the state.

Please use the coupons below to send us the name and address of at least one taxpayer who would benefit from learning more about Proposition 13 and the tax-fighting work of HJTA. If you know of more than one, provide their information or pass a coupon on to them, and we will be glad to reach out to them as well.

## HJTA MEMBERS: HELP HJTA HELP YOU

Howard Jarvis Taxpayers Association is California's number-one taxpayer advocacy organization. By recruiting new Members, we strengthen the taxpayers' cause in Sacramento and throughout the state.

Help protect Proposition 13! Every HJTA Member knows at least one person who should join HJTA. Please send us their names and addresses. HJTA will send them information on our ongoing work and a membership application. Thank you!

**Mail to: HJTA, 621 South Westmoreland Avenue, Suite 200, Los Angeles, CA 90005-3971**

Please send information on the tax-fighting work of the Howard Jarvis Taxpayers Association and a membership application to:

Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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