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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. 50, Issue 1 ★ Winter 2023–2024

BATTLE TO SAVE PROPOSITION 13 MOVES TO THE 2024 BALLOT

Two proposed constitutional amendments that would do grave damage to Proposition 13 are a “Break the Glass” emergency for the Howard Jarvis Taxpayers Association after state legislators voted to send them to the ballot next year.

ACA 1, a direct attack on a crucial taxpayer protection in Prop. 13, passed in September in the Assembly and Senate as lawmakers sided with local governments demanding an easier path to raise taxes. Proposition 13 requires a two-thirds vote of the electorate to raise special taxes, defined as taxes committed to a

specific purpose instead of the general budget. ACA 1 would remove that protection for any tax or bond related to public housing projects or “infrastructure,” a term that covers almost anything, from government office buildings to transit bailouts.

Under ACA 1, tax increases and bonds would pass with 55% of the vote instead of the 66.67% vote currently required by Proposition 13.

At the same time, lawmakers used the legislative trick of gut-and-amend to replace the language in an existing bill into a

new attack on Proposition 13. This became ACA 13, a devious trick to prevent taxpayers from ever passing initiatives that restore the two-thirds vote requirement when courts carve loopholes into it.

ACA 13 changes the rules for passing specific kinds of constitutional amendments. For all of California’s history, all constitutional amendments have required a simple majority of the electorate, 50% plus one vote, to pass. However, under ACA 13, taxpayer protection initiatives that restore the two-thirds vote for tax increases would themselves



require two-thirds approval in order to pass.

It is not a coincidence that there happens to be such an initiative on the ballot in November 2024. The Taxpayer Protection and Government Accountability Act would restore the two-thirds vote requirement for special taxes

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VOTERS SIGN PETITIONS TO REPEAL THE DEATH TAX

Signature collection is underway for HJTA’s initiative to Repeal the Death Tax, seeking to reverse the unadvertised provision in Proposition 19 that is shocking Californians with massive tax increases on family property after a parent passes away.

Proposition 19 was sold to

voters as a tax benefit for wildfire victims and for seniors who wanted to move to a new home, and it was. However, it was also the largest property tax increase in state history, something that proponents did not mention in their costly ad campaign.

HJTA’s Repeal the Death

Tax initiative will restore the previous rules for property transfers between parents and children, and between grandparents and grandchildren if the children’s parents are deceased. A principal residence, regardless of value, plus up to \$1 million of assessed value

of other property, such as a duplex or small business property, will be excluded from reassessment when transferred between parents and children or grandparents and grandchildren. Family members will not be required to reside in

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Declares War on
Proposition 13**

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Legislative
Report Card**

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**Official
Petition
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PRESIDENT'S MESSAGE

LEGISLATURE DECLARES WAR ON PROPOSITION 13 *By Jon Coupal*

Despite the popularity of Proposition 13, the California Legislature passed two proposed amendments to the California Constitution that rip huge holes in that iconic taxpayer protection overwhelmingly approved by voters in 1978.

But here's the good news. These anti-homeowner bills must be approved at a statewide election and, given the anger from thousands of constituents who flooded the Capitol with calls, letters, and petitions, the two measures are likely headed for the defeat they so richly deserve.

These two bills, Assembly Constitutional Amendment 1 and Assembly Constitutional Amendment 13, are both serious threats to Proposition 13, although for two different reasons.

Assembly Constitutional Amendment 1 is a direct attack on Proposition 13 that would remove the taxpayer protection of the two-thirds vote of the electorate required to pass local special taxes. If this measure is enacted, local taxes for "infrastructure" — defined so broadly as to be meaningless — could pass with

just 55% of the vote instead of the 66.67% margin as required by Proposition 13. This makes it easier for local governments to raise taxes so California's already stressed taxpayers will end up paying billions more.

Because ACA 1 repeals language in Proposition 13, even the most dishonest politician can't argue that it leaves Prop. 13 unharmed. ACA 13 is a different type of assault that doesn't directly alter Prop. 13's language. But the harm it inflicts is just as bad. Here's how.

ACA 13 is a devious attempt to prevent taxpayers from protecting Prop. 13. It aims to derail the Taxpayer Protection and Government Accountability Act (TPA), an initiative constitutional amendment that has already qualified for the November 2024 ballot. TPA restores Proposition 13 protections that have been eroded by the courts and it is supported by a large coalition of taxpayer, business, and property rights organizations.

If ACA 13 is enacted, TPA itself would require a two-thirds vote of the statewide electorate to pass,

instead of a simple majority. That is virtually an insurmountable threshold for a statewide vote on a constitutional amendment. In fact, if ACA 13's two-thirds vote requirement had always been the law, then California wouldn't even have a constitution. That's because the state constitution of 1879, and all subsequent revisions, all required a two-thirds vote of the local electorate to approve bonded indebtedness. Moreover, under such a high threshold for a statewide vote, Proposition 13 itself would not be law as it "only" secured 65% approval.

In short, ACA 13 is an effort to prevent voters from ever again using the initiative process to protect themselves from excessive taxation.

Knowing how popular Proposition 13 is, the proponents of ACA 13 — local government associations and organized public sector labor — have resorted to new levels of lies and dissembling. For example, during the debate on ACA 13, several legislators claimed that ACA 13 doesn't impact Prop 13. For that, they are awarded 5 "Pinocchios" for

extraordinarily shameless lying. There can be no greater threat to Prop. 13 than a dagger at the heart of TPA, which restores the protections of Prop. 13 that have been lost.

During the Senate floor debate, Democrat Toni Atkins actually argued that ACA 13 was needed to preserve democracy by protecting the principle of "majority rule." But ACA 13 would prevent the majority of California voters from trying to control local taxes by requiring that an already qualified constitutional amendment itself receive a supermajority vote to take effect.

We also wonder whether legislators who supported ACA 13 have fully considered the political fallout that is coming. In the last election, voters rejected the infamous "split roll" initiative, another direct attack on Proposition 13. That measure sought to remove Prop. 13's tax limits from business properties.

Proponents of split roll mistakenly believed that it would be more palatable to voters by keeping the limits for

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Happy Holidays *from your* BOARD OF DIRECTORS


Gloria Phillips
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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 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, 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!



THE LEGAL FRONT

THE MANY 2/3 VOTE MARGIN ISSUES, INSIDE AND OUTSIDE THE COURTROOM

By Laura Dougherty, Director of Legal Affairs

“Are you sure?” Computer programs used to ask all the time, just to be sure that our actions still match the desired intention. A two-thirds voter approval margin does the same when voters are asked to issue debt or raise taxes. Greater assent is good and “nothing novel,” as Justice Richardson said in the Supreme Court opinion validating Proposition 13 in 1978. Greater assent makes sure that the debt or tax is a good enough idea before we proceed to permanently burden future taxpayers with greater monthly expenses.

Suddenly, there are many 2/3 vote margin issues. Several are under attack inside and outside the courtroom. And one is being created as a weapon against taxpayers who are just trying to fix a courtroom mistake. Thankfully, no one is questioning the 2/3 vote requirement on both houses of our Legislature to pass statewide taxes.

Outside the courtroom, as our Legislative Director, Scott Kaufman, informs us, the Legislature is busy proposing (or re-proposing) constitutional amendments like ACA 1 and ACA 13. These bills aim to lower the voter approval margins to raise taxes while raising the approval margins to pass taxpayer protections. (We think it should be the opposite.)

ACA 1 would lower the voter approval requirement for infrastructure taxes and bonds from 2/3 to 55%. This is not just a direct attack on Proposition 13, but on California’s historical financial safety mechanisms. Yes, Proposition 13 included language requiring 2/3 voter approval for “bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978.” But this principle long predates the 1970s taxpayer revolt.

What ACA 1 attacks wasn’t a

new concept in Proposition 13. Proposition 13 respectfully reaffirmed other articles dating back to 1879. In the public finance section of our Constitution, for example, since 1879, state bonds have required 2/3 legislative approval and simple majority voter approval, and local bonds creating payments exceeding each year’s budget have required 2/3 voter approval. HJTA has three cases pending under this provision regarding pension obligation bonds. Sadly, the trial courts have been willing to let city councils issue such bonds without satisfying the constitutional voter approval requirement. We’ll see what the courts of appeal say in the next year or two on that issue.

The courtroom error was such a gross misinterpretation of voter intent within Propositions 13 and 218 that even the League of Cities didn’t believe it at first.

Currently, only school bonds have a reduced margin of 55%. And yes, that was a change from 1879 law. A diversion from our traditional financial principles like ACA 1, however, would be far more dramatic because the field would not be so narrow as school bonds. Infrastructure could include a great many things.

ACA 13 — the 2/3 vote weapon against taxpayers — is the Legislature’s response to

taxpayers just trying to correct a courtroom mistake. And it’s not uncommon for voters to overturn mistaken court opinions via initiated legislation.

The courtroom error was such a gross misinterpretation of voter intent within Propositions 13 and 218 that even the League of Cities didn’t believe it at first. Nor did the Legislative Analyst’s Office, not to mention the many city attorneys across the state advising voters. The simple truth was this: Voters intended for a 2/3 vote margin on all local special taxes, meaning taxes dedicated to specific purposes. And that’s naturally how Propositions 13 and 218 had been unquestioningly treated for over forty years. But through a series of appellate court decisions starting in 2020 with *City and County of San Francisco v. All Persons Interested in the Matter of Proposition C*, appellate courts turned that simple truth upside down. They decided that if a special tax is proposed by voter initiative — even by politicians — then only a simple majority is necessary, and possibly no vote at all.

If passed in 2024, the Taxpayer Protection and Government Accountability Act would correct this incredibly mistaken judicial interpretation. It would restore the voters’ original intent requiring 2/3 voter approval on all local special taxes.

Just this August, nonetheless, to try to stop taxpayers from restoring their intent, the Legislature proposed ACA 13 to require 2/3 statewide voter approval to reinstate the 2/3 margin. And this new rule targets initiatives only, not the Legislature’s proposals to amend the constitution.

Meanwhile, the question remains: Will the Supreme Court ever take an interest in these

problems? It has continuously denied review of cases over the 2/3 vote for local special taxes. But there are a couple more in the queue and there may be reason to hope for progress or clarification.

If passed in 2024, the Taxpayer Protection and Government Accountability Act would correct this incredibly mistaken judicial interpretation.

Cases where politicians hijack the initiative process to reduce the voter approval margin from 2/3 to simple majority are still being litigated. In two early cases out of San Francisco, the First District Court of Appeal didn’t bat an eye when politicians used the initiative process for themselves. However, another case from Alameda County is now pending in the First District. In that case over a sales tax, a county supervisor said that certain volunteers were going out to “get those signatures for us.” And in San Diego, the Fourth District Court of Appeal just remanded a case over San Diego’s 2020 “voter-initiated” Measure C for fact-finding on whether it was a real citizens’ initiative. The court acknowledged one of the earlier San Francisco cases allowing government involvement, but then added that “too much government involvement can mean an initiative is really presented by the local government.” HJTA is pleased to see some validation of that truth, and we hope it garners the Supreme Court’s attention this time. □

California’s 2024 statewide primary election will be held on March 5.

2023 HJTA LEGISLATIVE REPORT CARD

HOW DID YOUR REPRESENTATIVES VOTE IN THE FIGHT TO PROTECT PROPOSITION 13?

ACA 1: An attack on Proposition 13 that makes it easier to raise taxes

ACA 13: A devious trick to prevent taxpayers from restoring Prop. 13's 2/3 vote requirement for tax increases

VOTED TO PROTECT PROPOSITION 13 – GRADE A+

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Megan Dahle	R	1	VOTED NO	VOTED NO	A+
Assembly	James Gallagher	R	3	VOTED NO	VOTED NO	A+
Assembly	Joe Patterson	R	5	VOTED NO	VOTED NO	A+
Assembly	Josh Hoover	R	7	VOTED NO	VOTED NO	A+
Assembly	Jim Patterson	R	8	VOTED NO	VOTED NO	A+
Assembly	Juan Alanis	R	22	VOTED NO	VOTED NO	A+
Assembly	Vince Fong	R	32	VOTED NO	VOTED NO	A+
Assembly	Devon Mathis	R	33	VOTED NO	VOTED NO	A+
Assembly	Bill Essayli	R	63	VOTED NO	VOTED NO	A+
Assembly	Tri Ta	R	70	VOTED NO	VOTED NO	A+
Assembly	Kate Sanchez	R	71	VOTED NO	VOTED NO	A+
Assembly	Diane Dixon	R	72	VOTED NO	VOTED NO	A+
Senate	Brian Dahle	R	1	VOTED NO	VOTED NO	A+
Senate	Marie Alvarado-Gil	D	4	VOTED NO	VOTED NO	A+
Senate	Roger Niello	R	6	VOTED NO	VOTED NO	A+
Senate	Shannon Grove	R	12	VOTED NO	VOTED NO	A+
Senate	Scott Wilk	R	21	VOTED NO	VOTED NO	A+
Senate	Rosilicie Ochoa Bogh	R	23	VOTED NO	VOTED NO	A+
Senate	Kelly Seyarto	R	32	VOTED NO	VOTED NO	A+
Senate	Janet Nguyen	R	36	VOTED NO	VOTED NO	A+
Senate	Brian Jones	R	40	VOTED NO	VOTED NO	A+

VOTED MOSTLY TO PROTECT PROPOSITION 13 – GRADE B

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Heath Flora	R	9	DID NOT VOTE	VOTED NO	B
Assembly	Tom Lackey	R	34	DID NOT VOTE	VOTED NO	B
Assembly	Greg Wallis	R	47	DID NOT VOTE	VOTED NO	B
Assembly	Phillip Chen	R	59	DID NOT VOTE	VOTED NO	B
Assembly	Laurie Davies	R	74	DID NOT VOTE	VOTED NO	B
Assembly	Marie Waldron	R	75	DID NOT VOTE	VOTED NO	B

DID NOT VOTE ON MEASURES THAT ATTACKED PROPOSITION 13 – GRADE C

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Esmeralda Soria	D	27	DID NOT VOTE	DID NOT VOTE	C
Assembly	Jasmeat Bains	D	35	DID NOT VOTE	DID NOT VOTE	C
Assembly	Pilar Schiavo	D	40	DID NOT VOTE	DID NOT VOTE	C
Senate	Josh Newman	D	29	DID NOT VOTE	DID NOT VOTE	C

VOTED BOTH FOR AND AGAINST THE ATTACK ON PROPOSITION 13 – GRADE C

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Sharon Quirk-Silva	D	67	VOTED YES	VOTED NO	C
Senate	Dave Min	D	37	VOTED NO	VOTED YES	C

VOTED MOSTLY TO ATTACK PROPOSITION 13 – GRADE D

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Carlos Villapudua	D	13	VOTED YES	DID NOT VOTE	D
Assembly	Tim Grayson	D	15	DID NOT VOTE	VOTED YES	D
Assembly	James Ramos	D	45	DID NOT VOTE	VOTED YES	D
Assembly	Sabrina Cervantes	D	58	VOTED YES	DID NOT VOTE	D
Assembly	Avelino Valencia	D	68	DID NOT VOTE	VOTED YES	D
Assembly	Cottie Petrie-Norris	D	73	DID NOT VOTE	VOTED YES	D
Assembly	Brian Maienschein	D	76	VOTED YES	DID NOT VOTE	D
Senate	Melissa Hurtado	D	16	VOTED YES	DID NOT VOTE	D
Senate	Bob Archuleta	D	30	VOTED YES	DID NOT VOTE	D

VOTED AGAINST PROPOSITION 13 – GRADE F

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Jim Wood	D	2	VOTED YES	VOTED YES	F
Assembly	Cecilia Aguiar-Curry	D	4	VOTED YES	VOTED YES	F
Assembly	Kevin McCarty	D	6	VOTED YES	VOTED YES	F
Assembly	Stephanie Nguyen	D	10	VOTED YES	VOTED YES	F
Assembly	Lori Wilson	D	11	VOTED YES	VOTED YES	F
Assembly	Damon Connolly	D	12	VOTED YES	VOTED YES	F
Assembly	Buffy Wicks	D	14	VOTED YES	VOTED YES	F
Assembly	Rebecca Bauer-Kahan	D	16	VOTED YES	VOTED YES	F
Assembly	Matt Haney	D	17	VOTED YES	VOTED YES	F

GRADE F continued

HOUSE	LEGISLATOR	PARTY	DISTRICT	ACA 1	ACA 13	GRADE
Assembly	Mia Bonta	D	18	VOTED YES	VOTED YES	F
Assembly	Phil Ting	D	19	VOTED YES	VOTED YES	F
Assembly	Liz Ortega	D	20	VOTED YES	VOTED YES	F
Assembly	Diane Papan	D	21	VOTED YES	VOTED YES	F
Assembly	Marc Berman	D	23	VOTED YES	VOTED YES	F
Assembly	Alex Lee	D	24	VOTED YES	VOTED YES	F
Assembly	Ash Kalra	D	25	VOTED YES	VOTED YES	F
Assembly	Evan Low	D	26	VOTED YES	VOTED YES	F
Assembly	Gail Pellerin	D	28	VOTED YES	VOTED YES	F
Assembly	Robert Rivas	D	29	VOTED YES	VOTED YES	F
Assembly	Dawn Addis	D	30	VOTED YES	VOTED YES	F
Assembly	Joaquin Arambula	D	31	VOTED YES	VOTED YES	F
Assembly	Eduardo Garcia	D	36	VOTED YES	VOTED YES	F
Assembly	Gregg Hart	D	37	VOTED YES	VOTED YES	F
Assembly	Steve Bennett	D	38	VOTED YES	VOTED YES	F
Assembly	Juan Carrillo	D	39	VOTED YES	VOTED YES	F
Assembly	Chris Holden	D	41	VOTED YES	VOTED YES	F
Assembly	Jacqui Irwin	D	42	VOTED YES	VOTED YES	F
Assembly	Luz Rivas	D	43	VOTED YES	VOTED YES	F
Assembly	Laura Friedman	D	44	VOTED YES	VOTED YES	F
Assembly	Jesse Gabriel	D	46	VOTED YES	VOTED YES	F
Assembly	Blanca Rubio	D	48	VOTED YES	VOTED YES	F
Assembly	Mike Fong	D	49	VOTED YES	VOTED YES	F
Assembly	Eloise Reyes	D	50	VOTED YES	VOTED YES	F
Assembly	Rick Zbur	D	51	VOTED YES	VOTED YES	F
Assembly	Wendy Carrillo	D	52	VOTED YES	VOTED YES	F
Assembly	Freddie Rodriguez	D	53	VOTED YES	VOTED YES	F
Assembly	Miguel Santiago	D	54	VOTED YES	VOTED YES	F
Assembly	Isaac Bryan	D	55	VOTED YES	VOTED YES	F
Assembly	Lisa Calderon	D	56	VOTED YES	VOTED YES	F
Assembly	Reggie Jones-Sawyer	D	57	VOTED YES	VOTED YES	F
Assembly	Corey Jackson	D	60	VOTED YES	VOTED YES	F
Assembly	Tina McKinnor	D	61	VOTED YES	VOTED YES	F
Assembly	Anthony Rendon	D	62	VOTED YES	VOTED YES	F
Assembly	Blanca Pacheco	D	64	VOTED YES	VOTED YES	F
Assembly	Mike Gipson	D	65	VOTED YES	VOTED YES	F
Assembly	Al Muratsuchi	D	66	VOTED YES	VOTED YES	F
Assembly	Josh Lowenthal	D	69	VOTED YES	VOTED YES	F
Assembly	Tasha Boerner	D	77	VOTED YES	VOTED YES	F
Assembly	Chris Ward	D	78	VOTED YES	VOTED YES	F
Assembly	Akilah Weber	D	79	VOTED YES	VOTED YES	F
Assembly	David Alvarez	D	80	VOTED YES	VOTED YES	F
Senate	Mike McGuire	D	2	VOTED YES	VOTED YES	F
Senate	Bill Dodd	D	3	VOTED YES	VOTED YES	F
Senate	Susan Eggman	D	5	VOTED YES	VOTED YES	F
Senate	Steve Glazer	D	7	VOTED YES	VOTED YES	F
Senate	Angelique Ashby	D	8	VOTED YES	VOTED YES	F
Senate	Nancy Skinner	D	9	VOTED YES	VOTED YES	F
Senate	Aisha Wahab	D	10	VOTED YES	VOTED YES	F
Senate	Scott Wiener	D	11	VOTED YES	VOTED YES	F
Senate	Josh Becker	D	13	VOTED YES	VOTED YES	F
Senate	Anna Caballero	D	14	VOTED YES	VOTED YES	F
Senate	Dave Cortese	D	15	VOTED YES	VOTED YES	F
Senate	John Laird	D	17	VOTED YES	VOTED YES	F
Senate	Steve Padilla	D	18	VOTED YES	VOTED YES	F
Senate	Monique Limón	D	19	VOTED YES	VOTED YES	F
Senate	Caroline Menjivar	D	20	VOTED YES	VOTED YES	F
Senate	Susan Rubio	D	22	VOTED YES	VOTED YES	F
Senate	Benjamin Allen	D	24	VOTED YES	VOTED YES	F
Senate	Anthony Portantino	D	25	VOTED YES	VOTED YES	F
Senate	María Elena Durazo	D	26	VOTED YES	VOTED YES	F
Senate	Henry Stern	D	27	VOTED YES	VOTED YES	F
Senate	Lola Smallwood-Cuevas	D	28	VOTED YES	VOTED YES	F
Senate	Richard Roth	D	31	VOTED YES	VOTED YES	F
Senate	Lena Gonzalez	D	33	VOTED YES	VOTED YES	F
Senate	Tom Umberg	D	34	VOTED YES	VOTED YES	F
Senate	Steven Bradford	D	35	VOTED YES	VOTED YES	F
Senate	Catherine Blakespear	D	38	VOTED YES	VOTED YES	F
Senate	Toni Atkins	D	39	VOTED YES	VOTED YES	F

SAVE THIS PAGE FOR THE MARCH 5 PRIMARY ELECTION!

UNDER THE DOME XIII



LEGISLATIVE SESSION ENDS WITH DECLARATION OF WAR ON TAXPAYERS

By Scott Kaufman, Legislative Director

The good news is the Legislative session is over. They can't hurt you anymore. The bad news is, they put on a lot of hurt while they could this year. Here are a couple of the worst bills to get out of both houses this year.

ACA 1

Assembly Constitutional Amendment 1 is a direct attack on Proposition 13 that would remove the taxpayer protection of the two-thirds vote of the electorate required to pass local special taxes. This makes it easier to raise taxes, and your taxes could go up after every election.

ACA 13

Assembly Constitutional Amendment 13 is a devious attempt to stop the Taxpayer Protection and Government Accountability Act from passing when it's on the ballot in November 2024. The Taxpayer Protection and Government Accountability Act is our initiative constitutional amendment that will restore the Proposition 13 protections that have been eroded by the courts. But ACA 13 would create special rules that make it harder to pass citizen initiatives like this one.

As CalMatters recently put it, in November of next year, voters are going to be asked if they want to make it easier to raise taxes, make it harder to raise taxes and make it harder to make it harder to raise taxes.

AB 28

Assembly Bill 28 would impose an excise tax in the amount of 11% of the gross receipts from the retail sale in this state of a firearm, firearm precursor part, and ammunition.

Taxing law-abiding gun owners that put safety first is not the way to address the problem of gun violence. It is inappropriate, and perhaps even unconstitutional, to excessively tax individuals wishing to exercise constitutional rights.

AB 126

Assembly Bill 126 extends, from 2024 to 2035, several existing "fees," including vehicle registration and smog abatement fees to fund alternative energy programs while also expanding the program's scope. When these "temporary" fee hikes were last reauthorized by AB 8 in 2013, it was estimated that they would generate more than \$214 million annually in higher vehicle-related costs to taxpayers. There is nothing so permanent as a temporary tax.

AB 1228 and SB 525

Assembly Bill 1228 raises the hourly minimum wage for fast food workers to \$20. Senate Bill 525 raises the minimum wage for healthcare workers to \$25. While not a direct taxpayer issue, it is a government mandate that will significantly increase costs and we know those costs will be passed onto the consumer like an indirect tax.

AB 1256, AB 1679, SB 335 and SB 862

These bills raise the transactions and use tax cap in Humboldt, Los Angeles, Santa Clara and Santa Cruz counties. The only reason to increase the cap is to set the table for another increase in regressive sales taxes. These taxes disproportionately impact California's poorest residents, and the state already has one of the highest state-level sales and use tax rates in the country.

SB 799

Senate Bill 799 makes workers who have been on strike for at least two weeks eligible for unemployment benefits. California's unemployment fund is already more than \$18 billion in debt and now the Legislature wants to expand its utilization. Much like minimum wage hikes, because the unemployment fund is paid for entirely by employers, you can bet these costs will be passed onto consumers.

But for all that, there was some good that came out of this legislative session.

AB 556 and AB 1500

Assembly Bills 556 and 1500 extend the five-year period to transfer base year values of property substantially damaged or destroyed by recent wildfires to replacement or reconstructed properties by an additional three years. HJTA was instrumental in bringing this issue to the Legislature's attention.

SB 520

Senate Bill 520 is an HJTA-sponsored bill that ensures the homeowners' property tax exemption continues to apply if the taxpayer is not occupying their home because they are confined to a hospital or other care facility. Having your parents in a care facility should not make you ineligible for the intergenerational transfer — even if they otherwise satisfy the requirements of Prop. 19.

There was a lot of bad, and some good, that came out of the capitol this year, but at least it's over.

FOUNDATION REPORT

RECOGNIZING THE IMPORTANCE OF FIGHTING FOR TAXPAYERS

The Howard Jarvis Taxpayers Foundation was pleased to be a co-sponsor of the Ventura County Taxpayers Association's 1st Annual Taxpayer Celebration Dinner honoring taxpayer oversight. The event, held in the Air Force One Pavilion of the Ronald Reagan Presidential Library, featured remarks by economist Dr. Arthur B. Laffer.

Dr. Laffer is well known for his work as a longtime White House economic advisor to

President Reagan. He's the author of numerous books about the effect of tax policy on prosperity, most recently, *Taxes Have Consequences: An Income Tax History of the United States*.

The Howard Jarvis Taxpayers Foundation regularly sponsors events dedicated to informing and educating the public about tax policy. The Foundation also makes it possible for the interests of taxpayers to be well represented in court when government entities impose

unlawful taxes and fees or otherwise violate the rights of California taxpayers.

If you are making plans for year-end giving, consider supporting the excellent work of the Howard Jarvis Taxpayers Foundation, a 501(c)(3) organization fully qualifying as a charitable organization under both California and federal law. HJTF's tax I.D. Number is 52-1155794.

More information is available at [HJTA.org](https://www.hjta.org) or by calling 213-384-9656.



EASY AS 1-2-3

JUST FOLLOW THESE SIMPLE STEPS TO MAKE SURE YOUR SIGNATURE COUNTS!

1

Write in the county where the signers of this petition are registered to vote. If two voters want to sign but they live in different counties, use two separate petitions. (To get more petitions, call HJTA at 916-444-9950 or download them at RepealTheDeathTax.com.) You'll see the line to write in the county, it's just above the space for the first signature.

All signers of this petition must be registered to vote in <u>LOS ANGELES</u> County.		This column for official use only	Write name of County where signers on lines 1 and 2 are registered to vote.
1. Print Name	Residence Address ONLY		
Signature - DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid	City Zip		

There's room for two signers on each petition, but you don't have to fill in both. Each signer must write their own name, residential address (street, city, ZIP code) and signature where indicated. This must match your/their voter registration in order to be a valid signature that counts toward qualification of the initiative. Voters can check their registration at: voterstatus.sos.ca.gov and eligible California residents may register to vote online at registertovote.ca.gov

2

All signers of this petition must be registered to vote in <u>LOS ANGELES</u> County.		This column for official use only	Write name of County where signers on lines 1 and 2 are registered to vote.
1. Print Name <u>VALERIE VOTER</u>	Residence Address ONLY <u>123 HOME St.</u>		
Signature - DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid <u>Valerie Voter</u>	City Zip <u>REZDENCE CITY 90000</u>		
2. Print Name <u>VICTOR VOTER</u>	Residence Address ONLY <u>123 Home Street</u>		
Signature - DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid <u>Victor Voter</u>	City Zip <u>Rezdence City 90000</u>		

The "circulator" of the petition must fill out the Declaration of Circulator in order for the signatures to count. You can be the circulator of the petition you signed yourself, or you can be the circulator of a petition that other voters sign. You may circulate an unlimited number of petitions. (Circulators must be 18 years of age or older, but they do not have to be citizens, registered voters or California residents.) If you're the circulator, show signers the Official Top Funders sheet. Be sure to write in the dates that you collected the signatures, and the date and place that you are signing this declaration.

3

DECLARATION OF CIRCULATOR: (To be handwritten by the circulator after above signatures have been obtained)

I, → VALERIE VOTER, am 18 years of age or older. I reside at the following address:
→ 123 HOME St., REZDENCE CITY, CA 90000

I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition section is, to the best of my information and belief, the genuine signature of the person whose name it purports to be. All signatures on this document were obtained between the dates of 9/1/2023 and 9/5/2023.

I showed each signer a valid and unfalsified "Official Top Funders" sheet, as required by Section 107. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signed 9/5 of 2023, at REZDENCE CITY, CA. SIGNATURE: → Valerie Voter

After you sign the petition and fill out and sign the Declaration of Circulator, return the petition to HJTA in any envelope using the clip-and-tape label below. Thank you!

Clip and tape mailing label to any envelope:

Before mailing, please check to make sure:

- 1) Petition signers wrote their home street address, city and ZIP code
- 2) The Declaration of Circulator is completely filled out and signed
- 3) No "white out" or correction tape was used on the petition

Thank you!



Howard Jarvis Taxpayers Association
1201 K Street, Suite 1030
Sacramento, CA 95814

PETITION ENCLOSED

OFFICIAL REPEAL THE DEATH TAX PETITION

CUT CAREFULLY ON THE DOTTED LINE. THE TOP MARGIN MUST BE 1 INCH OR MORE.



INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE VOTERS

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

(23-0005) REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE CONSTITUTIONAL AMENDMENT. Reinstates property tax reassessment rules for certain real property transfers between family members (including by inheritance), which voters eliminated through Proposition 19 in 2020, reducing local property tax revenues and eliminating funding source for Proposition 19's California Fire Response Fund. Allows transfers to children (or grandchildren if parents are deceased) without property tax reassessment of: (1) principal residence, regardless of current value or continued use as principal residence; and (2) \$1 million in other real property. Starting in 2025, properties assessed under Proposition 19 may be reassessed under reinstated rules. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Some owners of inherited properties would pay lower property taxes. This would reduce revenue for local governments and schools by several hundred million dollars per year in the first few years. These losses would grow over time, reaching \$1.5 billion to \$2 billion annually.

To the Honorable Secretary of State of California: We, the undersigned, registered, qualified voters of California, residents of the county identified herein, hereby propose amendments to the Constitution of California relating to property taxes and petition the Secretary of State to submit the same to the voters 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 amendments (full title and text of the measure) read as follows:

Section 2.4 of Article XIII A of the California Constitution is added to read:
 Sec. 2.4. RESTORATION OF CONSTITUTIONAL RIGHTS; PROTECTION AGAINST DEATH TAX ON FAMILY PROPERTY
 (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.
 (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.
 (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.
 (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.
 (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.

NOTICE TO THE PUBLIC: THIS PETITION MAY BE CIRCULATED BY A PAID SIGNATURE GATHERER OR A VOLUNTEER. YOU HAVE THE RIGHT TO ASK. THE PROPONENTS OF THIS PROPOSED INITIATIVE MEASURE HAVE THE RIGHT TO WITHDRAW THIS PETITION AT ANY TIME BEFORE THE MEASURE QUALIFIES FOR THE BALLOT.

All signers of this petition must be registered to vote in _____ County.		This column for official use only
1.	Print Name _____ Residence Address ONLY _____	
	Signature – DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid _____ City _____ Zip _____	
2.	Print Name _____ Residence Address ONLY _____	
	Signature – DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid _____ City _____ Zip _____	

DECLARATION OF CIRCULATOR: (To be handwritten by the circulator after above signatures have been obtained)
 I, _____, am 18 years of age or older. I reside at the following address:

 I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition section is, to the best of my information and belief, the genuine signature of the person whose name it purports to be. All signatures on this document were obtained between the dates of _____ and _____.
 I showed each signer a valid and unfalsified "Official Top Funders" sheet, as required by Section 107.
 I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
 Signed _____ of _____, at _____, CA. SIGNATURE: _____

RETURN COMPLETED PETITIONS TO: HJTA, 1201 K Street, Suite 1030, Sacramento, CA 95814 Phone: (916) 444-9950



Please see the Official Top Funders sheet on page 8 and turn to page 11 for the answers to frequently asked questions about petition signing. Please return petitions to HJTA as soon as possible, but no later than **January 16, 2024**.

IF YOU'VE ALREADY SIGNED THE PETITION, PLEASE GIVE THIS ONE TO A FRIEND!

OFFICIAL TOP FUNDERS. Valid only for November 2023

REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR
TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE
CONSTITUTIONAL AMENDMENT.

Petition circulation paid for by

Repeal the Death Tax, a Project of the Howard Jarvis Taxpayers Association

Latest Official Top Funders:

[https://www.sos.ca.gov/elections/ballot-measures/initiative-and-referendum-
status/official-top-funders](https://www.sos.ca.gov/elections/ballot-measures/initiative-and-referendum-status/official-top-funders)

OFFICIAL TITLE AND SUMMARY (SAME AS ON PETITION)

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

(23-0005) REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE CONSTITUTIONAL AMENDMENT. Reinstates property tax reassessment rules for certain real property transfers between family members (including by inheritance), which voters eliminated through Proposition 19 in 2020, reducing local property tax revenues and eliminating funding source for Proposition 19's California Fire Response Fund. Allows transfers to children (or grandchildren if parents are deceased) without property tax reassessment of: (1) principal residence, regardless of current value or continued use as principal residence; and (2) \$1 million in other real property. Starting in 2025, properties assessed under Proposition 19 may be reassessed under reinstated rules. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Some owners of inherited properties would pay lower property taxes. This would reduce revenue for local governments and schools by several hundred million dollars per year in the first few years. These losses would grow over time, reaching \$1.5 billion to \$2 billion annually.

The Official Top Funders sheet is **updated every month** and whenever a top funder is added. To see the current document, please go online to RepealTheDeathTax.com or to the Secretary of State's website at the link shown above in blue.

GRASSROOTS REPORT

TELL A FRIEND ABOUT THE HOWARD JARVIS TAXPAYERS ASSOCIATION

By Eric Eisenhammer, HJTA Director of Grassroots Operations

In today's era of lightning-fast information spread online, taxpayers hold a unique opportunity to champion fiscal responsibility and property tax protection through your Howard Jarvis Taxpayers Association. HJTA has been at the forefront of safeguarding Proposition 13, and you can play a pivotal role in supporting this mission by sharing valuable HJTA information on social media.

Harnessing the Power of Social Media

Social media platforms have transformed communication and information sharing, making them invaluable tools for advocating essential causes, such as Proposition 13 protection. Here's how you can leverage social media effectively to advocate for your taxpayer rights:

1. Facebook: Raising Awareness

Facebook is a versatile platform that connects with diverse demographics. Follow HJTA's page at [Facebook.com/HowardJarvis](https://www.facebook.com/HowardJarvis) and share our posts to boost the visibility of critical information. Share educational articles, infographics, and success stories about Proposition 13. Encourage friends and followers to join in, creating a network of informed taxpayers.

2. Twitter: Amplifying the Message

Twitter's brevity suits quick updates and discussions. Follow HJTA's Twitter (now called X) account at [Twitter.com/HJTA](https://twitter.com/HJTA) and retweet our tweets to widen their reach. Add relevant hashtags like #ProtectProp13, #TaxpayersRights, and #FiscalResponsibility to connect with a broader audience interested in these issues.

3. Instagram: Visual Storytelling

Instagram thrives on visual storytelling. Share HJTA's captivating graphics and images emphasizing Proposition 13's importance. Utilize Instagram Stories for concise explanations or testimonials. Find HJTA on Instagram at [Instagram.com/HJTAssoc](https://www.instagram.com/HJTAssoc).

4. LinkedIn: Professional Advocacy

LinkedIn provides a platform to engage with professionals affected by state tax policies. Share HJTA's articles and reports within your LinkedIn network. Discuss Proposition 13's economic implications and its impact on businesses. You can find HJTA on LinkedIn by searching "[Howard Jarvis Taxpayers Association](https://www.linkedin.com/company/HowardJarvisTaxpayersAssociation)."

5. YouTube: Video Advocacy

HJTA is on YouTube at [Youtube.com/@HJTA13](https://www.youtube.com/@HJTA13), offering taxpayer webinars and informative videos on Proposition 13. If comfortable with video content, consider starting a channel or collaborating to discuss Proposition 13 and taxpayer rights. Video content is easy to share and simplifies complex issues.

In Conclusion

In this digital age, each "like," share, retweet, and comment holds the potential to educate, inform, and inspire action. Sharing your HJTA's information on social media empowers fellow taxpayers to join the cause. Together, we ensure the continued protection of Proposition 13, upholding the rights and financial well-being of California taxpayers for generations to come. Share, engage, and make a difference!

VOTERS SIGN PETITIONS TO REPEAL THE DEATH TAX *Continued from page 1*

the property to qualify for the exclusion from reassessment.

In addition to restoring the previous rules for property transfers within families, HJTA's Repeal the Death Tax initiative will be retroactive. Anyone whose property was reassessed for a parent-child or grandparent-grandchild transfer will be able to get their previous assessment restored, as if the reassessment never happened. (Unfortunately, it's not possible to get refunds of taxes that were owed while Prop. 19's tax increase was in effect.)

The Repeal the Death Tax petition fits on a sheet of ordinary letter-sized paper, so it can be printed at home on any computer printer. This has enabled California voters all across the state to download the petition from the [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com) website instantly instead of waiting for it to be mailed or searching for a place to sign it. In just minutes, voters are printing, signing and

mailing back the official petition to get the Repeal the Death Tax initiative on the ballot.

A few days after the downloadable petition was posted on the [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com) website, HJTA's Sacramento office began receiving thick stacks of envelopes marked "Petition Enclosed" in the mail. The volume of mail has increased every day since.

In this issue of *Taxing Times*, an official petition is printed on page 7. Simply cut it out along the dotted lines, keeping the full 1-inch margin at the top to ensure that the petition is legally valid. Easy instructions are printed on page 6.

If you have already signed the petition, please give this copy to a friend. And if you need more copies of the petition, visit [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com) to download the petition and print it, or call HJTA to have petitions mailed to you. Our Sacramento office number is 916-444-9950,

and the Los Angeles office is 213-384-9656.

HJTA is asking everyone to send the petitions back by Tuesday, January 16. More than 1 million signatures of registered voters are needed to ensure that this important initiative is on the November 2024 ballot.

You can help by telling friends and family about Repeal the Death Tax. Email the [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com) link to all your California contacts and encourage everyone to share it with their contacts and post it on social media.

The Howard Jarvis Taxpayers Association is proud to be leading this grassroots effort to protect families from unaffordable property tax increases when a parent passes away. We're also proud to have the support of bipartisan officeholders, community leaders and thousands of outstanding volunteers. Thank you for your help in this important campaign. □

PRESIDENT'S MESSAGE

Continued from page 2

homeowners in place. But voters have historically recoiled at any effort to weaken Prop. 13. And as far as ACA 13 is concerned, there is no debate that it has a direct impact on homeowners who want to restore the protections of Prop. 13.

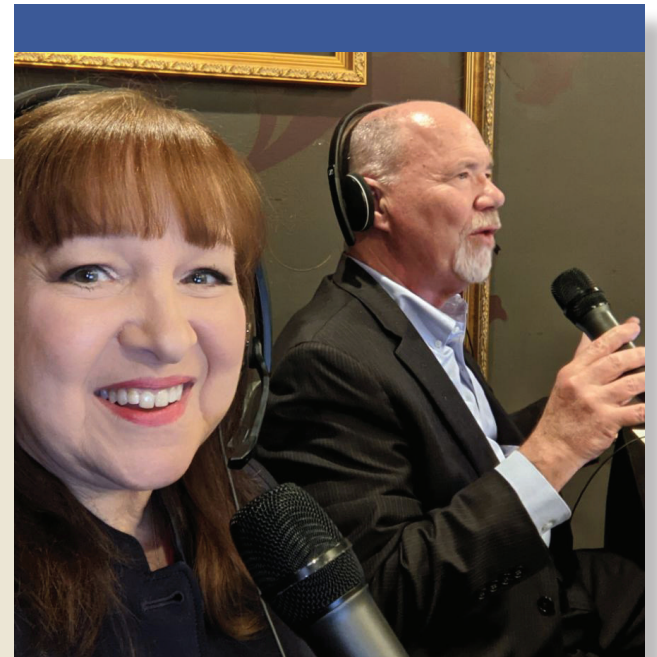
Check the Legislative Report Card on page 4 of this issue of *Taxing Times* to find out how your representatives voted on ACA 1 and ACA 13. Reward those who voted "no" to stop these attacks and protect Proposition 13 by calling or writing to thank them for standing with taxpayers. Support their reelection because we simply don't have enough representatives in Sacramento who respect the taxpaying public.

For those lawmakers who voted "yes" to the piecemeal destruction of Proposition 13, taxpayers should remember their names and make sure they pay a political price at the ballot box.

The fight continues. □

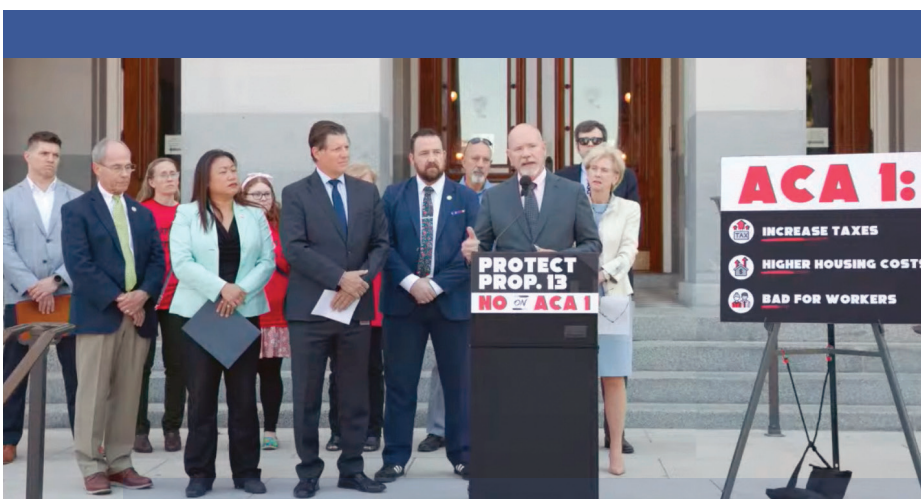
HJTA IN ACTION

HJTA President Jon Coupal and VP of Communications Susan Shelley recorded the Howard Jarvis podcast and radio show in front of a live audience at an event held by the Saddleback Valley Republican Women Federated in Laguna Hills. Below at right, Jon is pictured with Brenda Cooper, a member of the board of the Saddleback Valley RWF club. The weekly Howard Jarvis podcast is available at HJTA.org, and the radio show can be heard Monday nights at 8:00 p.m. on 790 KABC in the Greater Los Angeles area and streaming live on KABC.com everywhere.



Jon Coupal talks taxes with economist and author Dr. Arthur B. Laffer, a White House economic advisor to President Ronald Reagan, in the Air Force One Pavilion at the Reagan Presidential Library. Dr. Laffer was the guest speaker at the Ventura County Taxpayers Association's 1st Annual Taxpayer Celebration Dinner honoring taxpayer oversight. The Howard Jarvis Taxpayers Foundation was a co-sponsor of the event.

HJTA Legislative Director Scott Kaufman testified before the Assembly Elections Committee in opposition to Assembly Constitutional Amendment 13. He brought stacks of petitions from concerned Californians urging the committee members to vote no on this dangerous measure, which restricts voters' ability to protect Proposition 13's two-thirds vote requirement to raise local special taxes. Unfortunately, ACA 13 passed the committee by a vote of 5-2.



The HJTA team was joined by allies for a news conference at the Capitol to urge the defeat of Assembly Constitutional Amendment 1. Front row, left to right, Sen. Roger Niello, Sen. Janet Nguyen, Sen. Brian Jones, Assemblyman Devon Mathis, Jon Coupal, Assemblywoman Diane Dixon. At far left in the second row, Peter Blocker, VP of Policy at CalTax.

YOUR? answered

PETITION SIGNATURE COLLECTION

Here are the answers to some frequently asked questions about collecting signatures to put the **Repeal the Death Tax** initiative on the ballot.

How many signatures do we need, and what's the deadline?

The Repeal the Death Tax Act is an initiative constitutional amendment, which needs 874,641 valid signatures of registered voters to qualify for the November 2024 ballot. We'll need at least 1.3 million signatures to make sure we have enough valid signatures. We are asking everyone to return all signed petitions to us on or before Tuesday, January 16.

Where should we mail or bring the signed petitions?

Petitions should be returned to the Howard Jarvis Taxpayers Association. The address is:

HJTA
1201 K Street, Suite 1030
Sacramento, CA 95814

You can also drop off petitions at our office in Los Angeles (call 213-384-9656 for hours and availability):

HJTA
621 S. Westmoreland Avenue, Suite 200
Los Angeles, CA 90005

Who can sign the petition?

Any registered voter in the state of California may sign the petition.

Who can circulate the petition for signatures?

Any person 18 years of age or older may circulate the petition for signatures. Circulators are not required to be registered voters, citizens or California residents.

How can we make sure that signatures are valid and counted?

Follow the directions carefully and make sure:

1. You write in the county where both of the petition signers are registered to vote.
2. The petition signers themselves fill out their home address where they are registered to vote.
3. The circulator completes (in their own handwriting) and signs the Declaration of Circulator.
4. The petitions are returned to us in plenty of time to be sorted by county and processed.

If a voter writes their street address in the bottom box and their city in the top box, does that make the signature invalid?

No, the signature should still be valid.

Can voters use an abbreviation for their city when they're writing their address?

It's best to write the full name of the city unless it's a very well-known abbreviation.

What is the purpose of the "Official Top Funders" sheet?

State law requires us to show a current "Official Top Funders" sheet to everyone who signs the petition. This sheet is updated every month and also if a new "top funder" is added. A "top funder" is defined as a donor who has given \$50,000 or more in the last 12 months. The updated "top funders" sheet is available on the website at RepealTheDeathTax.com.

Can we add an extra page for more signatures?

No. The signatures will not be valid and will not count. Only signatures on the official petition will count; extra pages will be thrown out.

If someone signed the petition last year, should they sign again?

Yes! This is a new initiative and last year's signatures don't count. Please sign this petition.

Can we sign electronically?

No. Electronic signatures are never valid on petitions to get an initiative on the ballot. Use paper and pen, blue or black ink, and make sure voters handwrite all their own information — names, addresses and signatures. Circulators must complete every Declaration of Circulator in ink, in their own handwriting.

If someone can't write their own signature, can they sign with an "X"?

Yes, it is legal to assist someone who cannot write their own name and address, and the voter can mark the signature line with an "X"; however, the signature will only be valid and counted if the person's voter registration shows that an "X" is that voter's signature on file.

Where can a voter check to see the exact name and address they used when they registered to vote?

Voters can go online to voterstatus.sos.ca.gov to check their voter registration.

Where can someone register to vote if they want to sign the petition but aren't registered?

Eligible California residents can register to vote online at registertovote.ca.gov.

Where can I get more petitions?

You can download the petition from our website at RepealTheDeathTax.com and print as many petitions as you'd like, and you can have copies made (just make sure the top margin is the same, slightly more than 1 inch, or the petitions won't be valid). You can also call HJTA to have petitions mailed to you. Our Sacramento office is 916-444-9950 and our L.A. office is 213-384-9656.

BATTLE TO SAVE PROP. 13 MOVES TO THE BALLOT *Continued from page 1*

that state courts have weakened. The Howard Jarvis Taxpayers Association is part of a coalition backing this important initiative to reinstate and reinforce the

provisions of Proposition 13. The sole purpose of ACA 13 is to defeat the Taxpayer Protection and Government Accountability Act and Proposition 13's two-

thirds vote protection along with it.

As with ACA 1, ACA 13 saw lawmakers cave in to pressure from local governments that are enjoying court-created loopholes that make it easier to raise taxes. Both measures will be on the ballot next year. **We do not yet know what their**

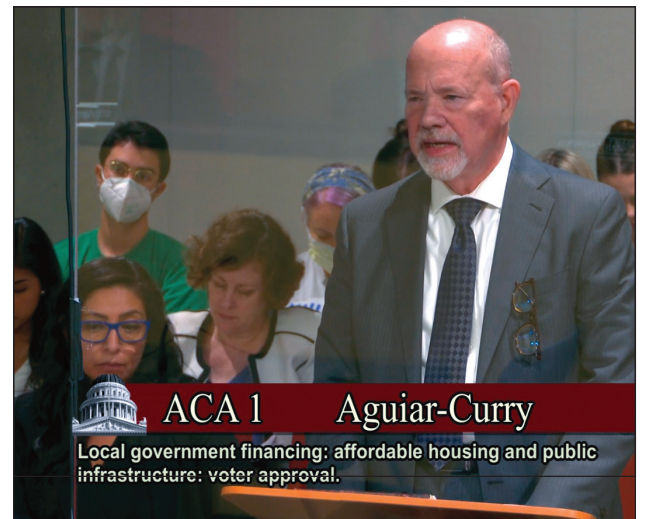
proposition numbers will be, but we will keep you informed. If you are not already receiving HJTA's e-mail alerts, please visit our website at HJTA.org and take a moment to sign up for them.

Please also make a note on your calendar that your ballot for the March primary will be mailed to you on or about February 5 if you are a registered voter. If you are eligible to vote but not registered, this would be an excellent time to visit RegisterToVote.ca.gov or call your county elections office to get the voter registration form. In this battle to save Proposition 13, every vote will be crucial.

Your HJTA will be fighting to defeat ACA 13 and ACA 1, while at the same time working hard to pass the Taxpayer Protection

and Government Accountability Act. By law, campaign activity must be paid for with donations specifically for a campaign, separate from donations to HJTA itself. If you would like to support the campaign with a contribution, please donate to our **Protect Prop. 13** committee. **Go to HJTA.org/take-action/protect-proposition-13 to donate online or to print the form to donate by mail. Checks should be made payable to "Protect Prop. 13."**

Californians already struggle with the high cost of living and high taxes. ACA 1 and ACA 13 would drive both even higher. It is no exaggeration to say that the future of California depends on our success in the fight to protect Proposition 13. □



August 18, 2023

Hon. Chris Ward
State Capitol Annex
Sacramento, CA 95814

Re: Assembly Constitutional Amendment 13 (Ward)

Dear Assemblyman Ward,

This is to inform you that the Howard Jarvis Taxpayers Association **must oppose your ACA 13.** ACA 13 would require that an initiative measure that amends the state Constitution to increase the voter approval requirement to adopt any state or local measure must be approved by the voters at a threshold equal to or greater than the highest voter approval requirement that the initiative measure would impose.

ACA 13 reminds us of the recently failed effort in Ohio to make it more difficult to pass constitutional amendments. Many in this Legislature decried that as undemocratic. How is creating a two-tiered system for amending the California Constitution any less undemocratic? We would argue it is even more so.

This is a blatant attempt to erode the citizen initiative process by creating content-based distinctions to pass certain types of constitutional amendments. It also begs the question why the Legislature would impose such a content-based standard. Since there is no precedent for setting different standards as it relates to the passage of constitutional amendments, this seems an obvious attempt to undermine an initiative that has already qualified for the ballot. The Taxpayer Protection and Government Accountability Act would restore the voter thresholds that the state Constitution requires for new and higher taxes. These thresholds were set by voters when they approved Propositions 13 and 218.

Clearly then, ACA 13 is yet another attempt by the Legislature to make it not only easier to raise taxes but also directly attack Proposition 13.

Sincerely,

Scott Kaufman
Legislative Director

SAVE AND PROTECT PROP. 13

COMING VERY SOON:

PRIMARY ELECTION VOTING BEGINS IN EARLY FEBRUARY



California's statewide primary election in 2024 will be held on March 5. That's earlier than many people expect. The 2022 primary was held in June.

Every active registered voter in the state will receive a ballot in the mail on or about February 5. Be sure to check the Howard Jarvis Taxpayers Association website at HJTA.org for election information, candidate endorsements and ballot measure recommendations.

For local measures, there is still time for individuals and local

taxpayer groups to **apply to write the arguments for or against measures that will appear on the ballot, including tax increases and bonds.** As soon as possible but before December 1, contact the office of the city clerk or county elections official and ask what measures will be on the ballot for voter approval in your community. You may find that there is an opportunity to write a few paragraphs that will be printed in the city or county voter information guide that is mailed

to every voter's household. This can be very helpful in defeating tax increases, but the deadlines come up fast, so don't delay.

Voters may return their completed and signed mail ballot any of several different ways. Ballots may be dropped off at the county election office, or returned by mail, or deposited in a drop box. It is legal to pick up completed and signed mail ballots from other voters and deliver or mail them. You may want to contact friends, neighbors

and relatives to tell them about taxpayer issues and let them know that their vote is needed to protect Proposition 13.

Mail voting is convenient and increasingly popular, but voters always have the option to cast their ballot in person. Check with your county's elections office to find polling place locations and early voting availability.

However you choose to vote, please don't skip this important election.