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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. 52, Issue 1 ★ Winter 2025

SIGNATURES NEEDED TO SAVE PROP. 13

It's not easy to qualify an initiative for the ballot. It wasn't easy for Howard Jarvis, who succeeded at getting Proposition 13 on the ballot on his fifth try.

The advocates of higher taxes in California, whether in government or special interest groups, are well aware of how challenging it is for a grassroots organization like HJTA to collect enough signatures within the short time allowed by law. So if they can erode taxpayer protections through legislation or court decisions, they feel pretty confident that taxpayers can't fight back.

But we can.

The Local Taxpayer Protection Act to Save Proposition 13 is

HJTA's latest initiative campaign to protect taxpayers. It will close loopholes the courts have carved into Prop. 13, restoring the two-thirds vote requirement for *all* local special taxes and banning the insidious “sales taxes on real estate” known as transfer taxes.

Before Prop. 13, state law allowed a minimal documentary transfer tax of 0.11%. Prop. 13 banned any further transfer taxes. But then, due to court decisions in the 1990s, charter cities were granted permission to enact transfer taxes for general purposes. Today, many property owners in cities including Los Angeles, San Jose, Oakland, Berkeley and San Francisco are required to pay a



Volunteers collect signatures in Los Angeles.

percentage of the sale price of their property to the city treasury.

Those taxes would end two years
Continued on page 8

SIGN-AT-HOME PETITION IS A BREEZE

It's easy and convenient to sign the petition to Save Prop. 13. Voters can go to the SaveProp13.com website to get the petition, sign it at home and then drop it in the mail to the Howard Jarvis Taxpayers Association. There's even a convenient clip-and-tape mailing label that's included with the petition.

We're grateful that so many HJTA Members have printed or requested extra copies of the peti-

tion so they can collect signatures from friends and neighbors. Here are some tips to make sure every signature counts.

Signatures are verified in each separate county. So it's important to write the county in the designated space above the signature blocks, and then be certain that the voters who sign that particular petition are registered to vote in that county. If they're registered

in a different county, use another petition.

Anyone who is at least 18 years old may be a petition circulator, even if they're not registered to vote and even if they don't live in California. There's no limit to how many petitions one person may circulate or how many signatures one person may collect. However, each petition signer must be a registered California voter, may sign

only once, and must handwrite their own name and address.

Be sure no one writes in the “official use only” column. Otherwise, it's not essential to stay inside the lines as long as all the writing is clear. It's fine to skip a signature block.

If someone makes an error, simply cross out that signature block and have them sign again. □

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**2025
Legislative
Report Card**

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**Official Petition
to sign
(or share!)**

See page 7

**Can property
taxes be
postponed?**

See page 10



PRESIDENT'S MESSAGE

A MEASURE TO SAVE PROP. 13 AND PROTECT TAXPAYERS *By Jon Coupal*

In 1978, Proposition 13 cut property taxes to one percent of the taxable value and capped increases to just two percent a year, with reassessment occurring only for new construction or when there is a change of ownership. It was a significant tax cut after years of inflation-driven tax hikes built up a surplus in Sacramento, while Californians were taxed out of their homes.

Howard Jarvis, the author of Prop. 13 and our organization's namesake, also added provisions to prevent the tax "spenders" from finding new ways to take the same amount of money from the tax "payers."

Prop. 13 requires a two-thirds vote in both houses of the state Legislature to pass new state taxes, and it also says a two-thirds vote is needed to pass local special taxes.

But much like Howard Jarvis feared, the tax-and-spend interests have sought to destroy Proposition 13 ever since, most recently by persuading courts to carve loopholes in its constitutional protections and invent new

ways for government agencies to raise revenue.

In 2017, the California Supreme Court's decision in *California Cannabis Coalition v. City of Upland* created an ambiguity. It suggested that if a tax increase was placed on the ballot by a "citizen" initiative (backed by special interests) instead of by a government body, the state constitution (including Proposition 13) may not apply.

That's why we worked with the business community last year to put the Taxpayer Protection Act on the ballot. More than a million signatures were collected. But then the governor and the legislature sued to have it taken off the ballot, and the California Supreme Court declared that the TPA was a "revision" of the constitution and removed the measure before voters could pass it.

We didn't take that lying down. The Howard Jarvis Taxpayers Association filed a new initiative this year called the Local Taxpayer Protection Act to Save Proposition 13. This constitutional amendment will restore

Prop. 13's requirement that all local special taxes, those that dedicate the revenue to a specific purpose, must be approved by two-thirds of voters to pass. No exceptions. No loopholes.

The Local Taxpayer Protection Act to Save Proposition 13 makes it clear that:

- Local taxes for a special purpose require approval by two-thirds of voters to pass, even if proposed by an initiative backed by special interests.
- New real estate transfer taxes (which are like sales taxes on real estate) are prohibited, except the modest 0.11% documentary transfer tax allowed prior to Proposition 13.
- Existing real estate transfer taxes (including Measure ULA in the City of Los Angeles) are repealed effective December 31, 2028, except the 0.11% documentary transfer tax allowed prior to Proposition 13.

But I know what you're asking. What's to stop the same people from taking this taxpayer protection measure off the ballot, too?

Although we disagreed with the California Supreme Court's reasoning, we have taken the justices at their word and crafted this initiative to be fully consistent with the new rules, as written in their own decision. Here is what's different.

First, this measure is limited to a single section of the constitution. Our previous effort, the court argued, tried to do too much and that's why it was not just an amendment but a "revision" of the constitution.

Second, this measure only closes loopholes in Proposition 13. Our previous initiative closed loopholes in Prop. 13 while also granting new taxpayer protections. The court took issue with some of those new protections, but not closing any loophole.

Third, this measure deals only with taxes levied on real property or on property ownership and non-property-related special taxes (including sales taxes) passed under the *Upland* loophole. It does not deal with other kinds of taxes, or with fees. The court took

Continued on page 8

Happy Holidays from your BOARD OF DIRECTORS

Gloria Phillips

Bill Kelso

Sen. Patricia
"Pat" Bates (ret.)

Craig Mordoh

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 the MENU, then click on "About," then click on "HJTA Heritage Society"; write to us at 621 S. Westmoreland Ave., Suite 200, Los Angeles, CA 90005; email 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

The Ben F. Guess IRA

The Thomas S. Gallagher Trust

The Estate of Jonathan Davis Wexler

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

2025 HJTA LEGISLATIVE REPORT CARD

HJTA’s Legislative Report Card is designed to help Californians gauge how their state representatives are performing on taxpayer-related issues, including, but not limited to, tax increases and direct attacks on Proposition 13.

This year, 19 Assembly Members and 10 Senators received grades of A. Of those, Senators **Shannon Grove, Brian Jones, Roger Niello, Rosilicie Ochoa Bogh, Kelly Seyarto and Tony Strickland** earned grades of A+. In the Assembly, grades of A+ were scored by **Leticia Castillo, Laurie Davies, Carl DeMaio, Heather Hadwick, Natasha Johnson, Alexandra Macedo, Joe Patterson, Tri Ta and David Tangipa.**

Grades of A were earned by Senators **Marie Alvarado-Gil, Steven Choi, Megan Dahle and Suzette Valladares,** and by Assembly Members **Juan**

Alanis, Phillip Chen, Diane Dixon, Stan Ellis, James Gallagher, Jeff Gonzalez, Josh Hoover, Tom Lackey, Kate Sanchez and Greg Wallis.

Not sure who represents you, or how to contact them? You can look up the names and contact information of your representatives online at findyourrep.legislature.ca.gov and let them know that you saw their voting record for taxpayers in the Howard Jarvis Taxpayers Association’s Legislative Report Card.

For details on the bills scored, turn to page 8 for the “Under the Dome” column, or contact Legislative Director Scott Kaufman with questions at scott@HJTA.org.

SENATOR SUMMARY			
SENATOR	PARTY	DISTRICT	GRADE
M. Dahle	R	1	A
McGuire	D	2	D
Cabaldon	D	3	C
Alvarado-Gil	R	4	A
McNerney	D	5	D
Niello	R	6	A+
Arreguin	D	7	D
Ashby	D	8	D
Grayson	D	9	D
Wahab	D	10	D
Wiener	D	11	D
Grove	R	12	A+
Becker	D	13	D
Caballero	D	14	D
Cortese	D	15	D
Hurtado	D	16	D
Laird	D	17	D
Padilla	D	18	D
Ochoa Bogh	R	19	A+
Menjivar	D	20	D
Limon	D	21	D
Rubio	D	22	F
Valladares	R	23	A
Allen	D	24	C
Perez	D	25	D
Durazo	D	26	D
Stern	D	27	C
Smallwood-Cuevas	D	28	D
Reyes	D	29	D
Archuleta	D	30	D
Cervantes	D	31	D
Seyarto	R	32	A+
Gonzalez	D	33	D
Umberg	D	34	C
Richardson	D	35	D
Strickland	R	36	A+
Choi	R	37	A
Blakespear	D	38	D
Weber	D	39	D
Jones	R	40	A+

ASSEMBLY MEMBER SUMMARY							
LEGISLATOR	PARTY	DISTRICT	GRADE	LEGISLATOR	PARTY	DISTRICT	GRADE
Hadwick	R	1	A+	Harabedian	D	41	F
Rogers	D	2	D	Irwin	D	42	C
Gallagher	R	3	A	Rodriguez	D	43	D
Aguiar-Curry	D	4	D	Schultz	D	44	D
Patterson	R	5	A+	Ramos	D	45	C
Krell	D	6	D	Gabriel	D	46	D
Hoover	R	7	A	Wallis	R	47	A
Tangipa	R	8	A+	Rubio	D	48	D
Flora	R	9	B+	Fong	D	49	D
Nguyen	D	10	D	Garcia	D	50	D
Wilson	D	11	D	Zbur	D	51	D
Connolly	D	12	D	Caloza	D	52	D
Ransom	D	13	D	Rodriguez	D	53	D
Wicks	D	14	D	Gonzalez	D	54	D
Avila Farias	D	15	D	Bryan	D	55	D
Bauer-Kahan	D	16	C	Calderon	D	56	D
Haney	D	17	D	Elhawary	D	57	D
Bonta	D	18	D	Castillo	R	58	A+
Stefani	D	19	D	Chen	R	59	A
Ortega	D	20	D	Jackson	D	60	D
Papan	D	21	C	McKinnor	D	61	D
Alanis	R	22	A	Solache	D	62	D
Berman	D	23	F	Johnson*	R	63	A+
Lee	D	24	D	Pacheco	D	64	D
Kalra	D	25	D	Gipson	D	65	D
Ahrens	D	26	D	Muratsuchi	D	66	C
Soria	D	27	C	Quirk-Silva	D	67	D
Pellerin	D	28	D	Valencia	D	68	C
Rivas	D	29	D	Lowenthal	D	69	D
Addis	D	30	D	Ta	R	70	A+
Arambula	D	31	D	Sanchez	R	71	A
Ellis	R	32	A	Dixon	R	72	A
Macedo	R	33	A+	Petrie-Norris	D	73	C
Lackey	R	34	A	Davies	R	74	A+
Bains	D	35	B	DeMaio	R	75	A+
Gonzalez	R	36	A	Patel	D	76	C
Hart	D	37	D	Boerner	D	77	D
Bennett	D	38	D	Ward	D	78	D
Carrillo	D	39	D	Sharp-Collins	D	79	D
Schiavo	D	40	C	Alvarez	D	80	F

SENATOR SUMMARY:

A = 10 B = 0 C = 4 D = 25 F = 1

ASSEMBLY MEMBER SUMMARY:

A = 19 B = 2 C = 10 D = 46 F = 3

To look up the names and contact information of your representatives, go online to findyourrep.legislature.ca.gov.

*Natasha Johnson won a special election to replace Bill Essayli and was sworn in on September 8, 2025.



THE LEGAL FRONT

FIGHTING FOR TAXPAYERS IN THE COURTS

By Tim A. Bittle, Director of Legal Affairs

As the year draws to a close, here are some of the battles for taxpayers that HJTA's legal team has been fighting:

HJTA v. City of Los Angeles – Our Effort to Overturn Measure ULA Has Reached the Court of Appeal.

Measure ULA, ostensibly enacted by a simple majority of city voters in November 2022, took effect April 1, 2023, imposing a 4% tax on sales of real property over \$5 million, and a 5.5% tax on those over \$10 million. It is a special tax, as the funds are earmarked exclusively for housing and homelessness services.

HJTA sued to invalidate Measure ULA. Another party filed their own lawsuit as well. The two cases were consolidated by the court. Because an unbroken string of decisions by the Courts of Appeal has recently ruled that special taxes, if proposed by a citizens' initiative, can be passed by a simple majority of the voters, rather than the two-thirds required by Proposition 13, we did not argue that Measure ULA needed a two-thirds vote. That is, however, the argument in the other party's case.

We argue that, under the Los Angeles City Charter, local voters by initiative can enact only such ordinances as the City Council itself could enact. This is a provision commonly found in city charters. Its purpose is to prevent the City Council from circumventing legal limits on its own authority by proposing otherwise illegal legislation as a citizens' initiative. Since, under Proposition 13, the Los Angeles City Council is barred from enacting a real estate transfer tax as a special tax, we argue, the City's voters were prohibited as well.

The trial court ruled against us and the other party, upholding Measure ULA on all theories. We filed a timely Notice of Appeal. The appeal was fully briefed and oral argument was scheduled for early September. Then we received a notice from the Court of Appeal postponing oral argument and

requesting supplemental briefing from all sides on whether the string of other cases correctly decided the two-thirds vote question.

Although the two-thirds vote argument was not the basis of our lawsuit, we seized the opportunity to attack the reasoning of the string of other cases. Everyone's supplemental brief was filed, and oral argument was set for October 16th. As *Taxing Times* goes to press, we await a decision from the Court of Appeal.

City of San Jose v. All Persons Interested – California Supreme Court to Decide Whether City Can Issue \$3.5 Billion Bond for Pensions Without Consulting Voters!

In this case, HJTA is defending the voters' constitutional right to approve or disapprove new debt in the form of bonds. San Jose, like many cities, has overextended itself by agreeing to pension and benefit demands from its employee unions that, as a result, have amassed a \$3.5 billion unfunded actuarial estimate of future pension liability. The City wants to pay off this potential future liability by borrowing money through the sale of "pension obligation bonds" (POBs), but it wants to do so without voter approval.

The City filed a validation action seeking court approval of its plan. HJTA answered the City's complaint, just as it has answered many such cases brought by other cities. Most of those cities backed down, rescinded their bond resolutions and dismissed their cases. San Jose, however, dug in its heels and we faced off in court.

The City argued that it qualifies for an exception from the constitution's voter approval requirement because its pension liability is an "obligation imposed by law." We countered that argument by showing that no state law requires cities to offer employee pensions; rather, the City voluntarily offered pensions and regularly enhanced their terms. We also showed that the actuarial estimate of future liability is not even a tangible debt because

it is based on assumptions that may not prove accurate.

The trial court found for the City, authorizing it to issue the bonds without voter approval. We filed a timely appeal, but the Sixth District Court of Appeal affirmed the trial court's negative decision. We petitioned the Supreme Court to review the case. Although the high court rarely reviews tax cases, it surprised us by granting review of this case. Oral argument was scheduled to take place in October and we await the Supreme Court's decision.

HJTA v. City of Pasadena – A New Case Challenging Pasadena's Unfair Residential Water Rates.

This recently filed action challenges inequitable rate tier breaks for Pasadena's water customers, based on the cost differences between groundwater (the cheaper supply source) and water purchased from the Metropolitan Water District. The Tier 1 rate reflects the cost of groundwater; the Tier 2 rate reflects a blended cost of groundwater and MWD water, while the Tier 3 rate reflects the cost of MWD water only — notwithstanding the fact that all customers receive blended water, regardless of rate tier.

The inequality arises because commercial customers are allocated cheaper water through preferential tier breaks. For example, multifamily residential customers are charged Tier 2 rates after the first 5 HCF of consumption, while large commercial customers don't cross over to Tier 2 rates until after the first 850 HCF of consumption. Similarly, multifamily residential customers are charged Tier 3 rates after only 29 HCF, while large commercial customers do not reach Tier 3 rates until they consume more than 5,050 HCF. This scheme benefits commercial customer classes to the detriment of residential customer classes.

We filed the case as a reverse validation action in L.A. County's Alhambra Courthouse in October 2024. The City, in its first attempt

to avoid the merits of our claims, filed a motion to transfer venue to the dedicated writ department at the downtown Stanley Mosk Courthouse. That motion was denied in January. The City next filed a motion to disqualify HJTA and our attorney, Amy Sparrow, as counsel based on Amy's former employment with a law firm that gave legal advice to Pasadena years ago on an unrelated matter. The City lost the motion but took it up to the Court of Appeal. In June, the Court of Appeal affirmed the trial court's denial of the motion. The case will now hopefully proceed to a consideration of the merits.

HJTA v. City of Long Beach – Disappointing Loss May Be Eclipsed by Victory in Another Case.

This action challenged an annual fee imposed on the owners of vacant lots in the City of Long Beach ostensibly for increased code enforcement. We argued that this fee was subject to Proposition 218's voter approval requirement because it is imposed on the parcel, or on the owner as an incident of property ownership.

The City argued that the fee was exempt from voter approval as a regulatory fee for monthly inspections and mid-month responses to neighborhood complaints of vacant lots which accumulate trash, weeds and graffiti. We countered that our clients' lots did not benefit from these services because they were mowed and picked up weekly, and fenced off. Moreover, we introduced public records showing that the City responded to neighborhood complaints about code violations on developed lots at least as often as vacant lots, yet no charge was imposed on developed lots.

After losing in the trial court, we appealed, but the Court of Appeal affirmed. The Court basically ignored our evidence and ruled that the charge was a regulatory inspection fee, not a property-related fee. Fortunately, the appellate decision was unpublished, which means

Continued on page 8

FOUNDATION REPORT

WILL DELTA TUNNEL PROPONENTS EVADE VOTER APPROVAL OF NEW DEBT?

By Tim Bittle, Director of Legal Affairs

California's Department of Water Resources wants to sell bonds without voter approval to fund the Delta Tunnel project. After losing in court, DWR is trying again. Here's the story of the cases known as *California Department of Water Resources v. All Persons I and II*.

In August 2020, the State Department of Water Resources filed a validation action seeking court approval to sell "revenue bonds," without an election, to fund construction of a large tunnel to divert water from the Sacramento River before it reaches the Delta, and carry it south to Tracy, to be pumped into the California Aqueduct for transport to Central and Southern California.

HJTA filed an answer on behalf of taxpayers. Several other groups, such as environmental organizations and local agencies that buy water from DWR, filed answers as well.

HJTA has no position on the

wisdom of building the planned Delta Tunnel. We joined the suit to assert taxpayers' right to vote on the bonds. The California Constitution requires statewide voter approval before the State may issue bonds, unless the funded project will generate new revenue sufficient to repay the bonds.

HJTA argued that the new tunnel will not provide new water, but will simply reroute the same amount of water around, rather than through, the Delta. Therefore, DWR will have nothing new to sell. We also argued that voters already pledged DWR's existing revenue stream to be used exclusively for the repayment of other bonds. Therefore the new bonds, we argued, do not qualify for the "revenue bond" exception from voter approval.

In August 2023, the Sacramento Superior Court found that DWR's authority to issue bonds under the Central Valley Project is limited to proj-

ects that have been "adopted" as a modification of the Feather River Unit. The Court found that DWR had not officially committed to the Tunnel but had left its options open and, in so doing, had not adopted anything or confined itself to a modification of the Feather River Unit. Based on these findings, the court denied validation of the bonds.

DWR appealed its loss. The appeal is fully briefed and oral argument will be scheduled soon. In the meantime, however, DWR in January filed a new validation action. Its new suit alleges that the Department has now completed the needed preliminary studies and has fully committed to building the Tunnel, thus overcoming the defect which led the court to rule against it in the first case.

HJTA filed an answer to the new complaint, as did several other groups. HJTA's main objection — the lack of voter

approval — is still an issue in the new suit. The new case now goes forward.

This important work to protect taxpayers would not be possible without the support of HJTA's Members. If you'd like to make a donation to the Howard Jarvis Taxpayers Foundation before the end of the tax year, or at any other time, donations may be made securely online at HJTA.org/take-action, or checks may be mailed to the Howard Jarvis Taxpayers Foundation, 621 S. Westmoreland Avenue, Suite 200, Los Angeles, CA 90005.

If you're considering a legacy donation, HJTA's Heritage Society offers an opportunity to ensure that important taxpayer protections are secured for our children, grandchildren and their children. For more information, please contact Foundation President Craig Mordoh by email at Craig@HJTA.org or call him at 213-384-9656.

Thank you!

YOUR answered

IF SIBLINGS INHERIT A FAMILY HOME, WILL THE PROPERTY TAXES GO UP?

Under Proposition 13, property is reassessed to market value when a change of ownership occurs. This can result in a higher property tax bill for siblings who inherit a parent's home if one wishes to buy out the other or others. Even if one of them moves into the home and qualifies for the limited exclusion from reassessment under Proposition 19, the sibling buyout will trigger partial reassessment.

Any change to the title of a property will cause reassessment of the percentage of the property that changes ownership, unless there's a specific exclusion in the law to prevent it. While there is an exclusion from reassessment for transfers of ownership between spouses, there has

never been an exclusion for transfers between brothers and sisters.

This year, the Howard Jarvis Taxpayers Association supported a bill to allow siblings who inherited a parent's home to have a limited window of time to buy out each other's interest in the property without any change to the property tax bill, as long as one sibling intended to move into the home and claim the partial exclusion from reassessment under Prop. 19. Senate Bill 284 by Sen. Kelly Seyarto passed the Senate but unfortunately did not advance in the Assembly.

As a general rule, it's a good idea to check with a tax professional or an attorney before making any changes to the

title of a property. In addition to the effect on property tax reassessment, changes to the title may trigger capital gains taxes.

Homeowners who disagree with the County Assessor's valuation of their inherited property have the right to appeal. It's useful to keep before-and-after documentation of any remodeling. A professional appraisal at the time of inheritance may also be helpful.

For more information about property tax assessment in California, visit the State Board of Equalization's website at boe.ca.gov/proptaxes/proptax.htm, call the BOE's property tax department at 916-274-3350 or email PTWebRequests@boe.ca.gov.

ON PAGE 7, THE OFFICIAL PETITION TO GET THE LOCAL TAXPAYER PROTECTION ACT TO SAVE PROP. 13 ON THE BALLOT

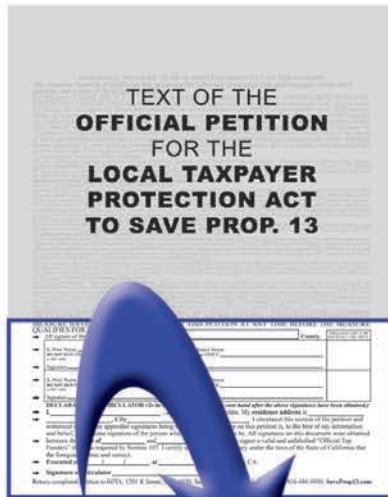


It's easy to sign the petition to Save Prop. 13, and even easier to circulate the petition to other voters who can sign it too. These instructions will help you answer any questions about how to complete and sign the petition to make sure the signatures are valid and counted.

Go to SaveProp13.com to print additional petitions at home on ordinary letter-size paper, or call our offices to have the petition mailed to you. The Sacramento office is [916-444-9950](tel:916-444-9950), and the Los Angeles office is [213-384-9656](tel:213-384-9656). Tell a friend about the petition to Save Prop. 13!

Make sure your signature counts! Easy as 1-2-3.

Check voter registration:
RegisterToVote.ca.gov
View Top Funders list:
SaveProp13.com



Step 1 Write in the county where the voters who sign this petition are registered to vote. Two different counties? Use two separate petitions.

Step 2 Using blue or black ink, print your name, sign your name, and write your residential street address and city. This must be the address where you are registered to vote. Each voter must write their own information. The second voter's signature is optional. You can return the petition with one signature.

Step 3 Complete and sign the Declaration of Circulator. This is the official certification that you witnessed the voter signing the petition (even if you witnessed your own signature). This is an essential step! Without a completed and signed Declaration of Circulator, the signatures on the petition will not count. You can be the circulator for an unlimited number of petitions. Of course, you can only sign once in the signature blocks for voter signatures. Duplicate voter signatures will not count.

MEASURE HAVE THE RIGHT TO WITHDRAW THIS PETITION AT ANY TIME BEFORE THE MEASURE QUALIFIES FOR THE BALLOT.

Step 1 All signers of this petition must be registered to vote in LOS ANGELES (EXAMPLE) County. THIS COLUMN FOR OFFICIAL USE ONLY

Step 2

1. Print Name <u>VALERIE VOTER</u>	Residential Street Address ONLY: <u>123 HOME STREET</u>
Signature: <u>Valerie Voter</u>	City: <u>LONG BEACH</u> (EXAMPLE)
2. Print Name <u>Vincent Voter</u>	Residential Street Address ONLY: <u>321 Rezydenc Ave.</u>
Signature: <u>Vincent Voter</u>	City: <u>West Covina</u>

Step 3 **DECLARATION OF CIRCULATOR** (To be completed in circulator's own hand after the above signatures have been obtained.)
I, VALERIE VOTER, am 18 years of age or older.
My residence address is 123 HOME STREET, City LONG BEACH, St CA Zip 90801
I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition 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 9-5-25 and 9-6-25.
I showed each signer a valid and unfalsified "Official Top Funders" sheet, as required by Section 107. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
Executed on 9 / 6 / 2025, at LONG BEACH, CA.
Signature of Circulator Valerie Voter

Mail to: Return completed petition to HJTA, 1201 K Street, Suite 1030, Sacramento, CA 95814. Questions? 916-444-9950. SaveProp13.com

Trim and tape mailing label to any envelope:



In the example above, Valerie Voter signed the petition and is also the circulator. Her brother Vincent lives in the same county, so he could sign the same petition. Then Valerie filled out and signed the Declaration of Circulator showing the dates she collected the signatures and the date and place where she signed (executed) the Declaration of Circulator. The petition is ready to mail to the Howard Jarvis Taxpayers Association, 1201 K Street, Suite 1030, Sacramento, CA 95814.

OFFICIAL INITIATIVE PETITION TO SAVE PROP. 13

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:

(25-0006A1.) LIMITS ABILITY OF VOTERS TO RAISE REVENUES FOR LOCAL GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT. Limits voters' ability to pass voter-proposed local special taxes by raising the vote approval threshold requirement for such ballot measures from a simple majority (over 50%) to two-thirds. In charter cities, prohibits voters from approving real estate transfer taxes other than the existing 0.11% transfer tax authorized by Revenue and Taxation Code section 11911. Overturns all existing voter-approved property-related taxes, including real estate sales and transfer taxes, that do not comply with these requirements two years after the measure is enacted. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Annual loss of revenues to local governments totaling up to a couple of billion dollars, predominantly affecting certain charter cities. Potential future reduction in what local governments would otherwise collect in revenues due to a higher vote threshold for certain taxes and fewer types of taxes that local governments can adopt.

To the Honorable Secretary of State of California:

We, the undersigned, registered, qualified voters of California, residents of the County (or City and County) referenced on this petition, hereby propose amendments to the Constitution of California relating to 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 as otherwise provided by law. The proposed constitutional amendments (full title and text of the measure) read as follows:

Section 4.5 of Article XIII A of the California Constitution is added to read:

Sec. 4.5. RESTORING LOCAL TAXPAYER PROTECTIONS.

(a) Starting with Proposition 13 in 1978, California voters have passed four statewide initiatives to protect themselves from excessive taxation, limit property-related taxes, and require two-thirds voter approval for local special taxes. These protections were the law for decades. Despite the voters' clear intent, court-created loopholes have allowed special interests to pass billions in new and higher taxes, including real property transfer taxes greatly exceeding the statutory limit for most cities. Academic studies show high transfer taxes undermine state efforts to build housing and reduce the property tax revenue that funds local schools and public services, thus forcing the state to backfill such funding. This section will reverse loopholes and restore taxpayer protections. Its interlocking provisions are a matter of statewide concern to ensure effective tax relief, promote state efforts to build sufficient housing, and protect local property tax revenue. It will apply to all forms of local government, including charter cities.

(b) Notwithstanding article II and article XI, no local government, including the electorate of a local government exercising the initiative power, may impose, extend, or increase any special tax except as provided in section 4 of this article, section 2(d) of article XIII C and section (3)(a)(2) of article XIII D, and unless and until that tax is submitted to the electorate and approved by a two-thirds vote.

(c) Notwithstanding article II and article XI, no local government, including the electorate of a local government exercising the initiative power, may impose the following: ad valorem taxes on real property except as provided in section (3)(a)(1) of article XIII D; any non-ad valorem general tax upon any parcel of real property or upon any person as an incident of real property ownership; or any transaction tax, sales tax, documentary transfer tax, or other tax related to real property sales, transfers, documents or recordings except for the tax, and not exceeding the rate, specified in subdivisions (a) and (b) of section 11911 of the Revenue and Taxation Code as it existed on January 1, 2025.

(d) Any tax upon any parcel of real property or upon any person as an incident of real property ownership enacted prior to the effective date of this section that does not comply with this section, and any transaction tax, sales tax, documentary transfer tax, or other tax related to real property sales, transfers, documents or recordings enacted prior to the effective date of this section that does not comply with this section shall become null and void on December 31 two years following the enactment of this section.

(e) "Local government," "special tax," and "general tax" shall have the same meaning as provided in section 1 of article XIII C. The term "electorate" as used herein and in section 2 of article XIII C and the term "qualified electors" as used in section 4 of article XIII A, means the electors or voters, including property owners, entitled to vote to approve or reject a general or special tax under the statute authorizing the tax as it existed on January 1, 2025. The term "initiative power" applies to the initiative power reserved in or derived from the constitution, statute, or charter law. This section shall be liberally construed and applied to effectuate its purposes. Any provision of this section held invalid is severable. Notwithstanding any other law, if approved by a majority of the qualified electors, this section shall become effective pursuant to section 4 of article XVIII as it existed on January 1, 2025.

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
<p>1. Print Name _____ Residential Street _____ <small>DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid.</small> Address ONLY: _____</p> <p>Signature _____ City: _____</p>		
<p>2. Print Name _____ Residential Street _____ <small>DO NOT SIGN UNLESS you have seen Official Top Funders sheet and its month is still valid.</small> Address ONLY: _____</p> <p>Signature _____ City: _____</p>		

DECLARATION OF CIRCULATOR (To be completed in circulator's own hand after the above signatures have been obtained.)

- ➔ I, _____, am 18 years of age or older.
- ➔ My residence address is _____, City _____, St _____ Zip _____.
- I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition 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 certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
- ➔ Executed on ____ / ____ / _____, at _____, CA.
- ➔ Signature of Circulator _____

Return completed petition to HJTA, 1201 K Street, Suite 1030, Sacramento, CA 95814. Questions? 916-444-9950. SaveProp13.com



Please see the Official Top Funders sheet on page 11. Please return petitions to HJTA **as soon as possible** to help us meet our monthly deadline and stay on track!

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

UNDER THE DOME XIII

HOW WE SCORED YOUR REPRESENTATIVES' VOTING RECORD

By Scott Kaufman, Legislative Director

It's okay. You can come out now. The Legislature is out of session. They can't hurt you anymore.

So, how did we do? Well, our report card is designed to help Californians gauge how their state representatives are performing on taxpayer-related issues, including, but not limited to, tax increases, attempts to gut the recall and referendum process that gave us Proposition 13 and direct attacks on Prop. 13.

As with last year, we only considered floor votes. This allows all legislators to vote on a bill at the same time and removes the potential risk of grade inflation. We also gave bills that have made it through both chambers greater consideration in our scoring. It is those bills that were most likely to hurt (or help) taxpayers. Abstention votes on legislation count as half credit.

Here are the bills we scored:

Assembly Bill 245 (Support):

Provides victims of the Los

Angeles fires additional time to rebuild their home or business without experiencing a property tax increase and ensures property owners are not forced to pay taxes on the higher, undamaged assessed value of their home for 2025.

Assembly Bill 418 (Support):

Requires a public hearing and specific findings before the sale of tax-defaulted properties to ensure that property owners are justly compensated.

Assembly Bill 632 (Opposed):

This bill would strip away the due process that protects property owners from mistaken or improper liens on their property when local governments or agencies seek administrative fines or penalties.

Assembly Bill 699 (Opposed):

An anti-transparency bill that exempts a measure that imposes or increases a tax with more than one rate, or authorizes the issuance of bonds, from existing law

that requires the ballot to include in the statement of the measure the amount of money to be raised annually and the rate and duration of the tax to be levied.

Assembly Bill 761 and Senate Bill 333 (Opposed):

These bills would allow two transportation districts (in Monterey and San Luis Obispo) to adopt, with voter approval, a one percent transactions and use tax (sales tax) that would, in combination with other taxes, exceed the state's two percent cap.

Assembly Bill 1223 (Opposed):

This bill allows the Sacramento Transportation Authority to impose a tax in specific areas for transportation projects, develop toll facilities, and expand the allowable expenditure categories to widely sweep in "infrastructure."

Senate Bill 63 (Opposed):

Creates a special district with operations in Alameda, Contra Costa, San Mateo, Santa Clara

and San Francisco counties and allows it to place a transaction and use tax on the ballot and specifies that the sales tax would be exempt from the state's two percent transactions and use tax cap.

Senate Bill 87 (Support):

This bill removes a sunset clause that would have repealed a tax exemption for all-volunteer fire departments on January 1, 2026.

Senate Bill 255 (Support):

To protect property owners from fraud, this bill requires counties to establish a notification program for recorded property documents by 2027, with provisions for mail and electronic notifications, fee collection, and exemptions for government-granted documents.

To see the current status of these bills, go online to leginfo.legislature.ca.gov and type the bill number in the search box.

SIGNATURES NEEDED TO SAVE PROP. 13 *Continued from page 1*

after voter approval of the Local Taxpayer Protection Act to Save Prop. 13.

HJTA's initiative would immediately close the infamous *Upland* loophole, named for the 2017 California Supreme Court deci-

sion that created it. In *California Cannabis Coalition v. City of Upland*, the court suggested that if a tax increase is placed on the ballot by a citizens' initiative, the constitution (including Proposition 13) might not apply.

As a result, lower courts have allowed all kinds of "citizens' initiative" tax increases to pass with less than the required two-thirds vote. Special interests can now write their own tax increase, direct the money to themselves, and not

have to meet the two-thirds vote requirement.

HJTA must collect a minimum of 874,641 valid signatures by February 25. The initiative would appear on the November 2026 ballot. □

PRESIDENT'S MESSAGE *Continued from page 2*

issue with our previous initiative because it applied to all taxes and fees.

As I said, we disagreed with their decision, but we have written the Local Taxpayer Protection Act to Save Proposition 13 to stay within

the boundaries the court has set.

We are in a nearly 50-year war over whether it will be easier to raise your taxes or not. We think it should not be easier to raise your taxes. If you agree with us,

please help us spread the word to visit SaveProp13.com and sign the petition to help us pass the Local Taxpayer Protection Act to Save Proposition 13. Voters can print the official petition at home

on one sheet of ordinary letter-size paper or fill out a form to have the petition mailed to them.

Either way, Californians will have the power in their own hands to control taxation. □

THE LEGAL FRONT *Continued from page 4*

it does not stand as precedent for other future cases. A request by the League of Cities to publish the decision was denied.

While the Long Beach case is now final, and our file is closed, a new case has arisen that involves a similar issue. San Francisco's Proposition M, which imposed

a "vacancy tax" on unoccupied residential units, was narrowly approved by the City's voters at the November 2022 election. The tax was challenged in a case called *Debbane v. City and County of San Francisco*. A San Francisco trial court ruled last year that the tax is unconstitutional and enjoined its

enforcement. That case is on appeal and briefing is in progress. HJTA may file an amicus (friend of the court) brief on behalf of taxpayers.

All of this important work is funded by the Howard Jarvis Taxpayers Foundation, a 501(c)(3) nonprofit organization. Donations to the Foundation may be tax-

deductible (check with your tax preparer). By supporting the Howard Jarvis Taxpayers Foundation, California taxpayers have the opportunity to reduce their own tax burden while helping to fight for all Californians in the courts.

And that's a win. □

the MAIL Bag

"Thank you for all you do."

—C.M.,
Los Angeles

"We are seniors on a fixed income and happy to help with a donation to support your fine work for our families."

—J.V.,
Yorba Linda

"Appreciate your ongoing fight for Prop. 13."

—L.D.,
Pollack Pines

"Thanks for what you do. My petition is in the mail."

—J.M.,
Camarillo

"Go go go!"

—M.W.,
Sacramento

"Save our Prop. 13 rights."

—G.H.,
Chula Vista

"Keep up this great effort."

—L.B., Dana Point

"Prop. 13 must be saved."

—M.C.,
Antioch

"Protect Prop. 13 and stop all other state tax increases. Taxes are too high and need to be reduced."

—S.J.,
Mill Valley

"I bought my house in 1970 and paid it off in 2019! I would like to help fight for our rights."

—J.R.,
Laguna Beach

IS THE PROPERTY TAX POSTPONEMENT PROGRAM RIGHT FOR YOU?

If you've received a property tax bill that you can't pay, you may be able to get some help from a program run by the State Controller's Office. It's called Property Tax Postponement.

The PTP Program allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. It's essentially a loan, secured by a lien against the property. The interest rate is 5 percent per year, computed monthly on a simple interest basis. As an example, on a postponement of \$1,000 in taxes, the interest would be \$50 per year, or \$4.17 per month. Interest continues to accrue until all the postponed property taxes plus interest are repaid to the state.

The homeowner may repay all or part of the balance at any time. The full amount including interest becomes due and payable when the homeowner does any of the following:

- Moves from the property;
- Sells or conveys title to the property;
- Dies and does not have a spouse, registered domestic partner, or other qualified individual who continues to reside in the property;
- Allows future property taxes or other senior liens to become delinquent; or
- Refinances or obtains a reverse mortgage for the property.

Delinquent taxes from previous years may not be postponed. The program applies only to current-year property taxes.

To be eligible for the PTP Program, a homeowner must meet these requirements for every year in which a postponement of property taxes is desired:

- Be at least 62 years of age, or blind, or disabled;
- Own and occupy the property as his or her principal place of residence (floating homes and house boats are not eligible);
- Have a total household income of \$55,181 or less for calendar year 2024 (adjusts annually with inflation);
- Have at least 40 percent equity in the property; and
- Not have a reverse mortgage on the property.

Funding for the program is limited and distributed on a first-come, first-served basis. The application period opened on October 1, 2025, and runs through February 10, 2026. Applications are available from the State Controller's Office.

Here's how to get more information about the PTP Program:

Call: (800) 952-5661

Visit: www.ptp.sco.ca.gov

Email: postponement@sco.ca.gov

Write to: California State Controller's Office
Property Tax Postponement
P.O. Box 942850
Sacramento, CA 94250-0001

OFFICIAL TOP FUNDERS. Valid only for November 2025

LIMITS ABILITY OF VOTERS TO RAISE REVENUES FOR LOCAL
GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL
AMENDMENT.

Petition circulation paid for by

Protect Prop. 13, 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>

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:

(25-0006A1.) LIMITS ABILITY OF VOTERS TO RAISE REVENUES FOR LOCAL GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT. Limits voters' ability to pass voter-proposed local special taxes by raising the vote approval threshold requirement for such ballot measures from a simple majority (over 50%) to two-thirds. In charter cities, prohibits voters from approving real estate transfer taxes other than the existing 0.11% transfer tax authorized by Revenue and Taxation Code section 11911. Overturns all existing voter-approved property-related taxes, including real estate sales and transfer taxes, that do not comply with these requirements two years after the measure is enacted. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Annual loss of revenues to local governments totaling up to a couple of billion dollars, predominantly affecting certain charter cities. Potential future reduction in what local governments would otherwise collect in revenues due to a higher vote threshold for certain taxes and fewer types of taxes that local governments can adopt.

An explanatory note:

The petition continues to be valid, it's just the Top Funders list that is valid only for the current month. "Top funders" are donors who have contributed \$50,000 or more in the last 12 months. If there are no donors who meet those conditions, the Top Funders sheet shows only that the Protect Prop. 13 Committee is paying for the petition circulation.

The latest Top Funders list is always available at SaveProp13.com.

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 tax-

payer 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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