

DATE

ADDRESSEES (Addressed to Assembly Member(s) and Senator(s) representing the county)

RE: Taxpayer Protection and Government Accountability Act (Initiative #1935) – Notice of Opposition

Dear Assembly Member(s) and Senator(s),

On behalf of the COUNTY Board of Supervisors, I write to express our opposition to Initiative #1935, titled the “Taxpayer Protection and Government Accountability Act” by its sponsors, which would revise the California Constitution to restrict the ability of the state, local governments, and the electorate to approve or collect taxes, fees, and other revenues and harm the ability for local governments to deliver vital public services.

The measure would revise and recast the California Constitution by requiring voter approval of all state taxes, restrict local fee authority by limiting it to the “minimum amount necessary” to provide a service, and invite litigation due to the many unclear and conflicting provisions included in the measure, while also restricting the ability of local governments from defending themselves by disallowing an agency’s characterization of a measure from being considered in court.

While the measure is long, complicated, and includes several unclear or conflicting provisions, at its core the measure seeks to accomplish three objectives: raise vote requirements and other criteria for approval of taxes, redefine many fees and charges as taxes, and limit fees to only the “minimum amount necessary,” to provide a service.

First, Initiative #1935 would impose several strict approval requirements for state and local taxes, including those sought by both governing bodies and the electorate. The measure limits proposed tax increases to be placed before voters only during a regularly scheduled election, unless a legislative body unanimously agrees to hold a special emergency election. The measure would also eliminate the ability of local governments to include advisory questions on the same ballot as general tax measures; disallow the consideration of any charter amendment by voters which provides for the imposition, extension, or increase of a tax; and require special taxes proposed by citizens initiative to receive approval by two-thirds of voters.

Second, the measure would make sweeping changes to the definition of government fees, which are already held to a standard to not exceed the reasonable costs of providing a service. Local fee revenue is used to fund essential services, including fire, police, public works, and parks and recreation. Initiative #1935 would redefine many existing fees as taxes, requiring voter approval for many charges that are imposed for the benefit granted to even a single payer, but not granted to those not charged.

Finally, the measure would impose a new standard on fees, limiting them to only the “minimum amount necessary,” to provide a service. This provision would invite extreme legal scrutiny of regular government decisions, costing governments and their taxpayers significant legal fees and endangering longstanding sources of revenue for counties and all levels of government. In addition to revising the legal definition of a fee, the measure would also restrict the ability of local governments to make their case in courts by subjecting governments to the heightened “clear and convincing” evidence standard and prohibiting courts from considering how a local agency characterizes a revenue measure.

The measure would apply its new standards retroactively, subjecting over 100 local measures approved by voters since January 1, 2022, to legal peril, requiring voters to ratify those measure again within twelve months, during a timeframe in which a special election must be called to even consider those measures. For COUNTY, this means SPECIFIC COUNTY MEASURE IMPERILED, which would raise \$AMOUNT annually for PURPOSE.

ADDRESSED TO

DATE

Page 2 of 2

On the whole, Initiative #1935 would impair essential functions of all levels of government. While the measure will undoubtedly threaten the ability of local governments to raise revenue, the true dangers of this measure are reflected in the services funded by those revenue: law enforcement, fire protection, parks and recreation, health care services, addressing the homelessness crisis, emergency response, and all the services that support our communities.

For these reasons, the **COUNTY** Board of Supervisors opposes Initiative #1935, referred to as the "Taxpayer Protection and Government Accountability Act." Should you have any questions or concerns regarding our position, please contact **CONTACT INFO**.

Sincerely,