

CALIFORNIA PARCEL TAXES APPROVED IN 2014

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE*	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
Alameda and Contra Costa County	Livermore Valley Joint Unified School District	To maintain the quality of Livermore public schools without raising tax rates; continue local funding for advanced courses in math, science, and engineering; keep schools well-maintained; attract and retain highly qualified teachers; provide elementary school science and technology specialists; and keep classroom technology and instructional materials up-to-date, shall the Livermore Valley Joint Unified School District levy a tax of \$138 per parcel annually for seven years, with independent oversight and audits, exemptions for seniors, and all funds staying local? (Measure G, 6/3/2014)	Education	\$138 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 3,834,330	7/1/2015	6/30/2022	6/3/2014	72.37
Alameda County	Albany Unified School District	To maintain excellent schools; preserve funding for science, art, music, library services, and reading and math support; attract and retain exceptional teachers and counselors; limit class sizes; and keep schools safe and technology and textbooks up-to-date, shall Albany Unified School District replace an expiring \$159/year parcel tax with a temporary, six-year parcel tax of \$278/year, with senior and SSI/SSDI exemptions, adjustments for inflation, independent audits, and all funds staying local to benefit Albany students? (Measure LL, 11/4/2014)	Education	\$228 per parcel	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. Low-income homeowners, as specified, may also apply for an exemption. Low-income renters may apply for a rebate, upon application from the District.	Special Tax	\$ 1,300,000	7/1/2015	6/30/2021	11/4/2014	84.07
Alameda County	City of Berkeley	Shall the parks special tax be amended to sustain community parks like the Rose Garden, children's playgrounds, tennis, basketball courts, and ball fields, by increasing the per square foot tax rate from \$0.1256 to \$0.1466 and adding an inflation factor? (Measure F, 11/4/2014)	Parks and Recreation	\$0.1466 per square foot of taxable improvements. The rate may be increased or decreased by the "cost of living in the immediate San Francisco Bay Area or personal income growth in the State of California, as verified by official United States economic reports."	Uniform	Unimproved property is not subject to tax.	Special Tax	\$ 5,588,000	7/1/2015	Indefinite	11/4/2014	75.08
Alameda County	City of Oakland	Without increasing current tax rates, to reduce gun violence, robberies, and homicides, improve 9-1-1 response times and support at-risk youth/young adults, shall the City provide improved police, fire and emergency response services and proven community programs, including dropout prevention, crisis intervention, and job training/placement, by continuing to collect a parking tax surcharge and a parcel tax for 10 years subject to annual performance and financial audits monitored by a citizens oversight committee? (Measure Z, 11/4/2014)	Public Safety	For the first fiscal year, the rates were: \$99.77 per single-family residential parcel; \$68.15 per unit for multi-unit residential parcels. If a unit is vacant for six months or more per year, the parcel owner may receive a reduced tax rate of \$34.07 per vacant residential unit, \$51.09 per "single family equivalent" for non-residential parcels. Specifically, the rate of tax is calculated by a formula in the measure, based on a parcel's frontage (width of the front of the property) and square footage. Hotels not occupied by transients for more than 80 percent or more of a fiscal year may qualify as multi-unit residential parcels, otherwise the hotel is considered non-residential. The City Council may reduce, eliminate, or suspend the tax. The tax may also be increased annually up to 5 percent to adjust for inflation (as calculated by the U.S. Department of Labor.)	Non-Uniform	Properties exempt from tax include: undeveloped parcels, parcels exempt from ad valorem taxes, certain low-income households as defined, certain foreclosed properties, and certain affordable housing projects.	Special Tax	\$ 15,558,242	7/1/2015	6/30/2025	11/4/2014	77.49
Alameda County	Dublin Unified School District	Without increasing the existing tax rate and to maintain high quality education for all grades by sustaining academic achievement in math, science, reading, writing, and utilizing technology; supporting engineering/medicine/biotechnology academies; attracting/retaining highly qualified teachers; and maintaining school libraries, current instructional materials/technology, shall the Dublin Unified School District renew its expiring \$96 parcel tax for five years, with a senior exemption, independent oversight, no money for administrators salaries and all funds staying in Dublin schools? (Measure B, 5/6/2014)	Education	\$96 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age.	Special Tax	\$ 1,413,497	7/1/2014	6/30/2019	5/6/2014	80.00
Alameda County	Emery Unified School District	Without increasing taxes, to improve Emeryville schools/student achievement by continuing local funding for programs including: reading, writing, math, science; keeping classes small/school libraries open; recruiting/retaining qualified, experienced teachers/staff; maintaining classroom technology; providing counselors; shall Emery Unified School District renew its existing voter-approved parcel tax at the current rate of 15 cents per square foot of building area for 20 years with a senior exemption, Independent Citizens' Oversight and all funds staying local? (Measure K, 11/4/2014)	Education	\$0.15 per square foot of improvements.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 2,617,022	7/1/2017	6/30/2037	11/4/2014	85.65
Alameda County	Oakland Unified School District	To reduce the drop-out rate and provide Oakland high school students with real-world work and learning opportunities; prepare students for admission to the University of California and other four-year colleges; expand mentoring, tutoring, counseling, support services, and transition to job training programs; shall the Oakland Unified School District levy a \$120 parcel tax for ten years, with low income and senior exemptions, no money for Sacramento, and all money benefitting Oakland students? (Measure N, 11/4/2014)	Education	\$120 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. Property owned and occupied by persons whose family income is at or below "very low" as defined are exempt from tax.	Special Tax	\$ 12,000,000	7/1/2015	6/30/2025	11/4/2015	76.57
Colusa County	Colusa Mosquito Abatement District	To provide comprehensive, year-round mosquito and vector control, and disease monitoring services in order to suppress mosquito population levels and reduce transmission of diseases such as West Nile virus and other diseases, to protect public health, enhance the usefulness, desirability and safety of property, and protect economic activity while using environmentally friendly methods, shall an annual special property tax be authorized with revenue staying in our local community for mosquito control and disease prevention? (9/2/2014)	Mosquito Abatement	For the first fiscal year, the rate is: \$29.42 per unit for residential dwelling parcels; \$29.42 per parcel for vacant property; \$58.84 per parcel for commercial, industrial, and office property; and \$58.84 per parcel for agricultural property. The tax shall be increased annually by up to 3 percent.	Non-Uniform	No exemptions available.	Special Tax	\$ 420,000	7/1/2014	Indefinite	9/2/2014	89.96
Contra Costa County	Acalanes Union High School District	In order to preserve the high quality of education in our local high schools, continue offering advanced courses in math, science, technology, music and the arts, attract and retain highly qualified teachers, and maintain manageable class sizes, shall the Acalanes Union High School District, with no increase in the current rate, continue to levy a \$112 per-parcel tax with an exemption for seniors, and all money staying in our community to benefit our local high schools? (Measure A, 5/6/2014)	Education	\$112 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 3,900,000	7/1/2015	Indefinite	5/6/2014	74.55

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Contra Costa County	City of Clayton	To continue the operation and maintenance of the Downtown "The Grove" Park, shall the existing special tax, funded by the citywide Community Facilities District 2006-1 levy, be extended at the current annual special tax with the same methodology rate (currently \$19.03 per year for single-family residential parcels, with higher commercial parcel rate) for Fiscal Years 2017/2018 through 2036/2037? (Measure P, 11/4/2014)	Parks and Recreation	The special tax is imposed at the following rates: \$19.08 per residential parcel; \$257.56 per 1/4 acre or fraction thereof for downtown core parcels; \$112.90 per 1/4 acre or fraction thereof for other commercial parcels; \$56.44 per 1/4 acre or fraction thereof for recreational open space parcels; \$59.32 per 1/4 acre or fraction thereof for multi-family residential care facilities parcels.	Non-Uniform	Unavailable	Mello-Roos Special Tax	Unavailable	7/1/2017	6/30/2037	11/4/2014	81.25
Contra Costa County	Lafayette School District	Without increasing existing tax rates, and to preserve high quality academic programs in Lafayette elementary and middle schools in math, science, art, and music; attract and retain highly qualified teachers; keep classroom technology, science labs and instructional materials up-to-date, and maintain manageable class sizes, shall Lafayette School District extend the expiring \$539 local school tax, with an exemption for seniors, an annual cost-of-living adjustment, and with all money staying in Lafayette to benefit our public schools? (Measure B, 5/6/2014)	Education	The rate is \$539 per parcel for the first fiscal year and may be increased by up to 3 percent per year.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 4,600,000	7/1/2015	Indefinite	5/6/2014	72.80
Contra Costa County	Rodeo-Hercules Fire District	Pursuant to Government Code Section 50078, the district imposes a benefit assessment for fire protection services. (The assessment provides funding for a general benefit. Election held 5/14/2014.)	Fire Protection Services	For the first fiscal year, the rate is \$82 per single-family equivalent unit; or \$82 per single-family parcel, \$46.93 per unit for multi-family parcels, \$301.51 per acre for commercial/industrial parcels, \$204.35 per acre for office parcels, \$493.32 per acre for storage parcels, \$16.70 per parking lot parcel, \$16.70 per vacant parcel, \$1.88 per acre for agricultural parcels, and \$0.03 per acre for range land and open space parcels.	Non-Uniform	No exemptions available.	Assessment	\$ 948,329	7/1/2014	Indefinite	5/14/2014	56.82
El Dorado County	County Service Area 10 (Georgetown Zone)	To replace the previous voter-approved expiring library special tax, shall El Dorado County levy the amount of \$20.00 annually per parcel (with annual inflation adjustment not to exceed 3%) within County Service Area No. 10 Georgetown Divide Zone of Benefit, Zone G, for a period of twelve (12) years commencing in fiscal year 2015/16, to preserve continued funding for library services, hours, and operations and help avoid library closure? (Measure G, 6/3/2014)	Library	\$20 per parcel.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2027	6/3/2014	77.32
El Dorado County	County Service Area 10 (Zone F - South Lake Tahoe)	To replace the previous voter-approved expiring library special tax, shall El Dorado County levy the amount of \$20.00 annually per parcel (with annual inflation adjustment not to exceed 3%) within County Service Area No. 10 South Lake Tahoe Zone of Benefit, Zone F, for a period of twelve (12) years commencing in fiscal year 2015/16, to preserve continued funding for library services, hours, and operations and help avoid library closure? (Measure L, 6/3/2014)	Library	\$20 per parcel.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2027	6/3/2014	80.33
El Dorado County	Fallen Leaf Lake Community Services District	To continue current level of emergency medical and fire protection services, shall the existing fire special tax, set annually by the CSD Board, not to exceed \$660 per unit, subject to maximum inflation adjustment of 1.5 percent per year, established as: unimproved 0.5 unit; improved 1.0 unit; Stanford Sierra Camp 40 units; and shall Annual Appropriations Limit be extended four years to allow for expenditure of these and any subvention funds received from El Dorado County? (Measure A, 6/3/2014)	Fire Protection Services	The special tax shall not exceed the following rates: \$330 per unimproved parcel, \$660 per improved parcel, \$26,400 for Stanford Sierra Camp. The rates are subject to a maximum inflation increase of 1.5 percent.	Non-Uniform	No exemptions available.	Special Tax	\$ 192,780	7/1/2014	6/30/2018	6/3/2014	75.68
Fresno County	City of Orange Cove	Shall City of Orange Cove establish a Special Tax for Police and Fire with an annual \$95 parcel tax for single-family homes and specified amounts for multifamily, commercial, agricultural, and industrial parcels to improve public safety, response times, and training; maintain number of on-duty police officers; fight crime, drugs and gangs; and provide firefighting equipment; with revenues used only for Police and Fire; and subject to Citizen Oversight Committee? (Measure O, 11/4/2014)	Public Safety	For the first fiscal year, the tax is imposed at the following rates: \$95 per single-family residential parcel; \$65 per unit for each multi-family residential parcel; \$95 per agricultural parcel; \$495 per commercial parcel; and \$750 per industrial parcel.	Non-Uniform	Government property and property specifically exempt from parcel taxes under federal or state laws are exempt.	Special Tax	Unavailable	11/4/2014	11/30/2024	11/4/2014	67.57
Glenn County	German Cemetery District	To keep the German Cemetery open to the public, better serve the Artois Community, preserve our local heritage, improve the maintenance of the cemetery grounds including gravesites and headstones, and increase cemetery capacity so there are potentially more gravesites available and additional places to keep cremated remains, shall an annual special property tax be authorized will all revenue staying in our community for local cemetery services. (Measure T, 11/4/2014)	Cemetery	For the first fiscal year, the tax is imposed at the following rates: \$5 per single-family residential parcel, \$5 per dwelling unit for multi-family dwelling units, \$5 per parcel for all other taxable parcels.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	Indefinite	11/4/2014	79.10
Humboldt County	Kneeland Fire Protection District	Shall Ordinance No. 01-22-2014 (01) of the Kneeland Fire Protection District authorizing the District to impose and levy a supplemental special tax of \$80 per assessor's improved parcel and \$60 per assessor's unimproved parcel to use in providing and enhancing fire protection, prevention and suppression services, and emergency medical and rescue services, including acquiring, operating and maintaining fire suppression and emergency response equipment, payment of personnel costs and training, and funding capital improvements be approved? (Measure L, 6/3/2014)	Fire Protection Services	For the first fiscal year, the tax is imposed at a rate of \$80 per parcel for improved property and \$60 per parcel for unimproved property.	Non-Uniform	Government property and property exempt from ad valorem taxes are exempt.	Special Tax	\$ 30,000	7/1/2014	Indefinite	6/3/2014	82.89
Inyo County	Lone Pine Fire Protection District	Shall the Lone Pine Fire Protection District impose and levy a special emergency response services tax upon secured parcels of taxable real property within the district? (Measure D, 11/4/2015)	Fire Protection Services	\$100 per parcel.	Uniform	Government property is exempt from taxation.	Special Tax	\$ 80,000	7/1/2015	6/30/2025	11/4/2015	72.08
Los Angeles County	Altadena Library District	Shall the Altadena Library District be authorized to continue to levy a special per parcel tax annually for ten years to replace funding lost due to the elimination of state funding? (Measure A, 11/4/2014)	Library	For the first fiscal year the tax is \$45.59 per single family residential parcel, \$33.99 per apartment unit, \$100.56 per commercial parcel of less than 10,000 square feet, and \$135.96 per commercial parcel of 10,000 square feet or more.	Non-Uniform	Owners of single-family residential parcels with a yearly income of \$18,720 or less (as certified by a copy of the most recent federal income tax return) may apply for an exemption with the library board of trustees.	Special Tax	\$ 735,000	7/1/2015	6/30/2025	11/4/2014	85.52
Los Angeles County	La Canada Unified School District	To protect quality La Canada schools with funds the State cannot take; continue advanced academic programs in math/science/technology; attract/retain qualified teachers; maintain manageable class sizes; and prepare students for top colleges/careers, shall La Canada Unified School District renew the expiring annual school parcel tax and increase the rate by \$300 (as described in the ballot pamphlet) for seven years, with exemptions for seniors, independent oversight, no money for administrator salaries and funds under local control? (Measure LC, 11/4/2014)	Education	\$450 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 2,600,000	7/1/2014	6/30/2021	11/4/2014	68.12
Marin County	City of Larkspur	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure L, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2019	11/4/2015	68.82

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Marin County	City of Novato	To finance acquisition of property at the entrance to Pacheco Valle by Marin County Open Space District for permanent open space and no other purpose, shall City of Novato incur indebtedness not exceeding \$600,000 for City of Novato Community Facilities District No. 2014-1 (Pacheco Valle Area) and levy a special tax annually on every parcel within the District, as described in Resolution No. 3-14, for no more than 15 years and in any event no later than fiscal year 2033-34, subject to appropriation limit? (Measure A, 4/8/2014)	Infrastructure	For the first fiscal year, the Mello-Roos Tax is imposed at the following rates: \$670 per acre for non-residential property, \$248 per parcel for single-family detached property, and \$79 per parcel for attached single-family residential property.	Non-Uniform	No special taxes are imposed on public property or association property, except taxable association property and taxable public property.	Mello-Roos Special Tax	Unavailable	7/1/2014	6/30/2034	4/8/2014	75.17
Marin County	County of Marin	To replace Marin County's aging emergency communications system; reduce 911 response times; improve communications reliability during earthquakes, floods, fires, and other disasters; and ensure reliable communications among police, fire, and paramedic first responders throughout Marin County, shall an ordinance be adopted authorizing an annual parcel tax for 20 years based on land use, including \$29 per single-family home, with public audits, expenditure reports, citizen oversight and low-income seniors exemptions? (Measure A, 11/4/2014)	Public Safety	For the first fiscal year, the tax is imposed at the following rates: \$29 per parcel for single-family residential parcels; \$26.10 per unit for multi-family residential parcels; \$29 per parcel for agricultural parcels of 5 acres or less; \$58 per parcel for commercial, industrial and utility parcels of 1/2 acre or less; \$174 per parcel for commercial, industrial and utility parcels of more than 1/2 acre up to and including 1 acre; \$174 per parcel, plus \$29 per acre for each acre or portion thereof for commercial, industrial and utility parcels of more than 1 acre in size.	Non-Uniform	Properties owned and occupied by low-income seniors (as defined), any property exempt from special taxes, and any parcel exempt from tax by the county board of supervisors.	Special Tax	\$ 72,000,000	7/1/2015	6/30/2035	11/4/2014	67.14
Marin County	Kentfield Fire District	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure Q, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2019	11/4/2015	72.17
Marin County	Marin County Free Library	To provide critical funding to: upgrade local libraries, prevent closures, and maintain library hours; provide children, teen, senior and disabled programs including public education support; maintain books and digital collections; enhance library facilities and ADA accessibility; and ensure local funding can't be taken by the State, shall Marin County Free Library extend the current approved 2010, \$49 parcel tax for 9 years with annual CPI adjustment, including independent citizen oversight and senior citizen exemptions? (Measure A, 6/3/2014)	Library	\$49 per parcel.	Uniform	Properties owned and occupied by persons age 65 years and older are exempt. Also, parcels classified by the county assessor under the following use codes are exempt: 12, 13, 15, and 53-90.	Special Tax	Unavailable	7/1/2015	6/30/2024	6/3/2014	78.53
Marin County	Novato Unified School District	To preserve quality education in Novato schools without increasing taxes and maintain stable local funding that cannot be taken by the State to: Maintain competitive science, math, engineering and other programs; Attract and retain high quality teachers; Integrate modern instructional technology to prepare students for future success; Shall Novato Unified School District renew the expiring parcel tax at the current rate for 8 years, with an exemption for seniors, independent oversight, and no money for administrator salaries? (Measure A, 5/6/2014)	Education	\$251 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 4,300,000	7/1/2015	6/30/2023	5/6/2014	80.89
Marin County	Reed Union School District	To support excellent academic programs and high quality, 21st-century education by: Retaining highly qualified, experienced teachers; Supporting innovative core academic programs and enhanced science, technology, engineering and math programs; Minimizing class size increases; Supporting art, music, and library programs; Shall Reed Union School District renew its expiring education parcel tax for eight years, with a one-time increase of \$138, and 3% annual adjustments, with senior exemptions, no money for administrator salaries, and funds staying local? (Measure B, 5/6/2014)	Education	The tax is \$508 per parcel for the first fiscal year. Beginning in the second fiscal year, the tax may be increased by up to 3 percent annually.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 1,900,000	7/1/2014	6/30/2022	5/6/2014	78.19
Marin County	Ross School District	To support high quality, innovative academic programs; attract and retain highly qualified teachers; maintain low student-to-teacher ratios; support the visual and performing arts and technology integration; and offset funding cuts by the State; shall the Ross School District renew its existing education parcel tax for eight years, with a one-time increase of \$184, maintaining 3% annual adjustments, all funds staying local, with exemptions for property owners aged 65 and older? (Measure E, 11/4/2014)	Education	\$955.11 per parcel, plus up to 3 percent annually to adjust for changes in the cost of living.	Uniform	Properties owned and occupied by persons age 65 years old and older are exempt from tax.	Special Tax	Unavailable	7/1/2015	6/30/2023	11/4/2014	75.55
Marin County	Sleepy Hollow Fire Protection District	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure S, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2019	11/4/2015	66.77
Marin County	Town of Corte Madera	In order to continue existing emergency services in the Town of Corte Madera, shall there be a continuation of the special tax for paramedic and/or emergency medical services for four more years at the annual amount of \$75 per residence and per 1,000 square feet of floor area for non-residential uses for fiscal years 2015-2016 through 2018-2019, with the appropriations limit increasing by the amount of said tax? (Measure I, 11/4/2014)	Emergency Medical Services	\$75 per residential unit and \$75 per 1,000 square feet of floor area for non-residential parcels.	Non-Uniform	No exemptions available.	Special Tax	\$ 496,000	7/1/2015	6/30/2019	11/4/2014	74.88
Marin County	Town of Fairfax	Shall an ordinance combining Fairfax's existing \$50 annual general tax with our \$125 special tax and a \$20 increase be adopted approving a five-year renewal of the special Fairfax municipal services tax of \$195 annually for each business occupancy and dwelling unit, in order to: Keep our local Police Station open 24/7; Maintain Fire Department services; Provide funding for Public Works/safety projects; Enhance Youth and Senior programs; and Continue the Citizens Oversight Committee? (Measure J, 11/4/2014)	Fire Protection Services	\$195 per residential dwelling unit and \$195 per business occupancy.	Uniform	No exemptions available.	Special Tax	\$ 710,000	7/1/2015	6/30/2020	11/4/2014	72.26
Marin County	Town of Fairfax	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure K, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	\$ 713,000	7/1/2015	6/30/2019	11/4/2014	72.54
Marin County	Town of Ross	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure M, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2019	11/4/2015	75.59

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Marin County	Town of San Anselmo	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$57 in the first year and raising the tax \$6 annually to a maximum of \$75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years? (Measure N, 11/4/2014)	Emergency Medical Services	For the first fiscal year, the tax is imposed at a rate of \$57 per taxable living unit or per 1,500 square feet of structure on a developed parcel in non-residential use. The tax shall be increased each year by \$6 annually, up to a maximum of \$75.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2019	11/4/2015	69.57
Marin County	Town of San Anselmo	To maintain and enhance San Anselmo Library open hours, adult and children's programs, and general library services, shall an ordinance be adopted approving a Special Library Services Tax of \$54.00 per year per real estate parcel located in San Anselmo with a three percent (3%) annual cost of living increase, for a period of nine (9) years to augment money from the Town of San Anselmo's funding of library services and with expenditures monitored by an oversight committee? (Measure E, 6/3/2014)	Library	\$54 per parcel, plus 3 percent annually to adjust for changes in the cost of living.	Uniform	Improved property used exclusively for educational, scientific, charitable, or religious purposes owned and operated by institutions, foundations, or corporations organized and operated for educational, hospital, scientific, charitable, or religious purposes shall be granted an exemption to the tax imposed by this chapter on proof that any such organization has first qualified as an exempt organization under RTC §23701 (c) and IRC §501.	Special Tax	Unavailable	7/1/2015	6/30/2024	6/3/2014	72.73
Mendocino County	Albion-Little River Fire Protection District	Shall the Albion-Little River Fire Protection District, by Ordinance, (1) Repeal the existing special tax of \$40.00 per unit, (2) Replacing it with a special tax not to exceed \$75.00 per unit, this special tax shall be used to maintain and improve fire protection, suppression activities, prevention, and to acquire and maintain equipment or apparatus, and to increase our medical and rescue services, (3) Increase the appropriations limit by the increase of revenue raised by the tax? (Measure M, 11/4/2014)	Fire Protection Services	For the first fiscal year, the tax is: \$75 per unimproved residential parcel; \$150 per improved residential parcel; \$225 per improved institutional and miscellaneous parcel; \$225 per retail store, office, wholesale outlet, nursery, and light manufacturer; \$450 per restaurant; \$375 per service station; \$150 per hotel parcel, plus \$37.50 per room; \$150 per trailer park and modular home, plus \$75 per residence; \$75 per 30 acres per unit for non-residential timber production, forest land and range land.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	Indefinite	11/4/2014	82.60
Mendocino County	Brooktrails Township Community Services District	Shall Ordinance No. 149 of the Brooktrails Township Community Services District, amending Ordinance Nos. 29 and 126 and increasing the Special Tax for Fire Protection and Prevention commencing with the Fiscal Year beginning July 1, 2014, be approved? (Measure K, 6/3/2014)	Fire Protection Services	For the first fiscal year, the tax is: \$99 per parcel for single family residences, \$150 per parcel for duplex property, \$200 per parcel for triplex property, \$250 per parcel for fourplex property, \$275 per parcel for multiplex/other property, \$200 per parcel for property in commercial use, \$300 per hotel and motel parcels, and \$99 per vacant parcel.	Non-Uniform	No exemptions available.	Special Tax	\$ 290,000	7/1/2014	Indefinite	6/3/2014	70.85
Mendocino County	City of Fort Bragg	To maintain the city's fire suppression capabilities and its program to replace fire trucks and equipment on a schedule that keeps response times low, with positive effects on property owner insurance rates, shall the expiring fire equipment tax levy be extended for 10 years and the rate increased to \$22 per parcel with all revenue restricted to those local purposes? (Measure O, 11/4/2014)	Fire Protection Services	\$22 per parcel.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2025	11/4/2014	77.92
Mendocino County and Sonoma County	Coast Life Support District	Shall the Coast Life Support District adopt an ordinance (1) repealing the existing special tax of \$18.00 per unit of benefit, and (2) replacing it with authorizing a special tax not to exceed \$74 per unit of benefit for expansion of urgent medical care services availability, which charges shall be established by the Board of Directors of the District; and (3) raising the appropriations limit of the District to permit spending of the revenue raised by the tax? (Measure J, 4/8/2014)	Health Care	The special tax shall not exceed \$74 per unit of benefit. Measure J assigns the units of benefit as follows: undevelopable agricultural, timber, pasture, or waste land (0 units); vacant buildable lot (1 unit); and develop property (2 units). Note: Measure J replaced another special tax (Measure B-Urgent Care), beginning 7/1/2014.	Non-Uniform	The tax shall be collected in the same manner and subject to the same penalty as other property taxes collected by the Counties.	Special Tax	\$ 818,800	7/1/2014	Indefinite	4/8/2014	78.90
Nevada County	Beyers Lane Community Services District	Shall the Beyers Lane Community Services District levy an annual special tax upon all taxable real property located within the boundaries of the Beyers Lane Community Service District in an amount not to exceed \$350 per parcel per year for the purpose of providing road maintenance and improvements within the boundaries of the Beyers Lane Community Service District? (Election held 3/4/2014.)	Infrastructure	\$350 per parcel	Uniform	Unavailable	Special Tax	Unavailable	7/1/2014	Unavailable	3/4/2014	Unavailable
Nevada County	North San Juan Fire Protection District	To fund advanced emergency medical programs and equipment for quicker responses to heart attacks, strokes, car accidents and other emergencies, recruit and retain local volunteer personnel to protect homes and businesses from fire, provide increased responsiveness to wildland fires, and plan for the District's long term fiscal well-being, shall an annual special tax be authorized at \$61.50 per residence equivalent including limitations on cost-of-living adjustments, with all revenue staying in our local community? (Measure Q, 6/3/2014)	Fire Protection Services	For the first fiscal year, the tax is: \$61.50 per residential living unit, and \$46.12 per each subsequent residential living unit on a parcel; \$123 per commercial parcel; \$184.50 per industrial parcel; \$43.66 per vacant, agricultural, and open space parcel. The tax may be increased by up to 3 percent or the change in the Bay Area Consumer Price Index, whichever is less.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2014	Indefinite	6/3/2014	79.53
Plumas County	Peninsula Fire Protection District	Upon a two-thirds vote of approval, shall a special tax replacing the current special tax expiring on June 30, 2014 be imposed for a period of three years, from July 1, 2014 until June 30, 2017, for the specific purpose of emergency medical response, fire protection and prevention; and shall this tax be authorized in the amount of \$280.00 per year on each unimproved parcel and \$295.00 per year on each improved parcel of real property or condominium unit within the District, excluding those parcels exempt from County property tax, to be collected and apportioned along with the County property taxes, and shall the District appropriations limit (spending limit) be raised by the amount of the annual proceeds from this special tax for three year period this tax is in effect, which revenue shall be deposited into a specifically created account on which an annual report shall be made as required by Government Code Section 50075.3? (Measure A, 4/8/2014)	Fire Protection Services	\$280 per unimproved parcel and \$295 per improved parcel and condominium unit.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2014	6/30/2017	6/3/2014	73.89
Sacramento County	City of Sacramento	Should library services for all City residents including children, teens, adults and seniors, be preserved, including after-school reading programs, homework assistance, library operating hours, 24/7 online access, programs for seniors, and other services, by enacting a new \$12 per year single-family residential parcel tax for 12 years, and specified amounts for other uses, adjusted for inflation, that the State cannot take, with independent financial audits to ensure funds are spent only on City of Sacramento libraries? (Measure B, 6/3/2014)	Library	For the first fiscal year, the rate is: \$12 per single-family residential parcel; \$9 per unit for residential parcels with 1-4 units; \$15 per unit for residential parcels with 5-15 units; \$18 per unit for residential parcels with more than 15 units; \$9 per condominium; \$6 per mobile home; \$54 per acre for the first five acres for institutional parcels, and \$13.50 per acre for each acre thereafter; \$36 per acre for the first five acres for professional parcels, and \$9 for each acre thereafter; \$18 per acre for the first five acres for commercial, industrial and recreational parcels, and \$4.50 for each acre thereafter; \$4.50 per acre for miscellaneous vacant, parking lots, airports, cemeteries and mortuaries, up to 5 acres. The tax may be increased annually not to exceed 3 percent.	Non-Uniform	Parcels exempt from tax include common areas, agricultural, utilities, public agencies.	Special Tax	Unavailable	7/1/2014	6/30/2026	6/3/2014	73.02

CALIFORNIA PARCEL TAXES APPROVED IN 2014

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE*	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
San Bernardino County	Bear Valley Community Healthcare District	To continue maintaining local access to life-saving emergency medical care at Bear Valley Community Hospital, keep hospital medical technology/equipment up-to-date, and ensure the hospital has enough qualified doctors and nurses, shall Bear Valley Community Healthcare District extend its expiring parcel tax (\$20 for unimproved parcels, \$45 for improved) for 10 years only, with annual independent financial audits, no money for administrators, all funds dedicated to hospital services in Big Bear Valley, and without increasing tax rates?	Health Care	\$20 per unimproved parcel and \$45 per improved parcel.	Uniform	No exemptions available.	Special Tax	\$ 1,100,000	7/1/2015	6/30/2025	6/3/2014	80.69
San Mateo County	Bayshore Elementary School District	To preserve quality education and maintain stable local funding that cannot be taken by the State; maintain competitive science, math, reading, writing and other programs; attract and retain quality teachers; and integrate modern technology for future student success; shall Bayshore Elementary School District renew the existing parcel tax at the rate per parcel described in the voter pamphlet for 8 years with annual adjustments for inflation, senior and disability exemptions, and no money for administrator salaries? (Measure K, 11/4/2014)	Education	The rate for the first fiscal year is \$102.94 per parcel. The tax shall be adjusted annually to account for changes in the Consumer Price Index.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	Unavailable	7/1/2015	6/30/2023	11/4/2014	73.45
San Mateo County	Burlingame School District	Without increasing current tax rates and to maintain quality education for Burlingame students, by protecting math, science, technology, reading and writing programs, retaining qualified teachers, maintaining hands-on science classes, supporting art and music, maintaining school libraries, and maintaining smaller elementary class sizes, shall Burlingame Elementary School District consolidate and renew its existing \$256 parcel taxes for 14 years, including a senior citizen exemption, no funds for administrators' salaries, independent citizen oversight, and all funds staying local? (Measure L, 11/4/2014)	Education	\$256 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	Unavailable	7/1/2016	6/30/2030	11/4/2014	77.19
San Mateo County	Cabrillo Unified School District	Without increasing the current tax rate and to continue student achievement in Coastside elementary, middle, and high schools by preserving strong science, math, reading and writing programs; retaining qualified teachers and staff; maintaining updated classroom technology; and keeping all district schools open, shall Cabrillo Unified School District renew its expiring \$150 education parcel tax for five years with citizen oversight, a senior citizen exemption, no funds for administrators' salaries, and all funds staying in Coastside schools? (Measure B, 6/3/2015)	Education	\$150 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 1,697,000	7/1/2015	6/30/2020	6/4/2014	70.75
Santa Clara County	Alum Rock Union School District	Without increasing current tax rates, and to protect schools from budget cuts, to continue improving local elementary schools by protecting reading, writing, math, science, technology and arts programs, keeping libraries open, retaining qualified teachers and counselors, extending student support, shall Alum Rock Union Elementary School District renew its expiring \$176.42, as adjusted, parcel tax for seven years, no funds for administrators' salaries, independent citizen oversight, all funds benefitting local schools and no funds available to be taken by the State? (Measure O, 6/3/2014)	Education	\$176.42 per parcel. The tax shall be increased annually to adjust for inflation.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2022	6/3/2014	74.98
Santa Clara County	City of San Jose	To continue existing, voter-approved funding for all San Jose's libraries and services, including: open hours; librarians; updated books/research materials; access to computers/technology; children's reading programs, story times, teen/senior programs; and adult literacy/job readiness, shall the City of San Jose continue its library parcel tax for another 25 years, subject to independent annual audits and citizens oversight, with no change in the existing voter-approved tax rate formula? (Measure B, 6/3/2014)	Library	The tax rates vary significantly. For the first fiscal year, the tax is \$29.84 per single-family residential parcels and condominium/townhome parcels; from \$11.19 to more than \$800 per multi-family residential parcel; \$44.73 to more than \$800 per parcel for non-residential parcels (depending on zoning); and 11.18 per acre to more than \$50 per parcel for vacant parcels.	Non-Uniform	Parcels owned by churches, religious organizations, used for religious worship and owned by governmental entities are exempt from tax.	Special Tax	\$ 8,000,000	7/1/2015	6/30/2039	6/3/2014	81.43
Santa Clara County	County of Santa Cruz	To properly maintain Santa Cruz County parks, facilities, beach access, and open space; clean bathrooms; repair roofs and electrical systems; keep facilities open and safe; provide recreation to children, teenagers, families, and seniors: shall Santa Cruz County levy an annual tax of \$8.50 per improved parcel, replacing an expiring service charge on residential units within the County's Park and Recreation District, with all funds staying local? (Measure F, 6/3/2014)	Parks and Recreation	\$8.50 per improved parcel.	Uniform	No exemptions available.	Special Tax	\$ 355,000	7/1/2014	Indefinite	6/3/2014	76.10
Santa Clara County	Cupertino Union School District	Without increasing the current tax rates, to protect outstanding core academic programs in reading, writing, math and science, retain highly qualified teachers, provide updated classroom technology for a 21st Century education, keep libraries up-to-date, and retain music and art programs, shall Cupertino Union School District consolidate/renew its existing \$250 education parcel tax, without increase, for eight years with citizen oversight, no funds for administrators' salaries, exempt senior citizens, and all funds staying in local schools? (Measure A, 5/6/2014)	Education	\$250 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 8,800,000	7/1/2015	6/30/2023	5/6/2014	78.76
Santa Clara County	El Matador Road Maintenance District	Shall a special tax on each parcel of improved land in the El Matador Road Maintenance District be enacted, for 32 years, for road repair and maintenance, beginning July 1, 2015, in the amount of \$750 per year for three years, then \$350 for year four, and thereafter increasing by \$10 each year for years five through 32, with expenditures overseen by a Steering Committee comprised of District residents and the issuance of annual reports to ensure fiscal accountability? (Measure R, 11/4/2014)	Infrastructure	The special tax is \$750 per parcel for the first three fiscal years the tax is in effect, and \$350 for each year thereafter.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2015	6/30/2047	11/4/2014	85.83
Santa Clara County	Evergreen School District	Shall the Evergreen Elementary School District renew a parcel tax at \$100 per parcel for 5 years with citizen oversight, annual reports, a senior exemption, and no money for District administrators' salaries or the State? (Measure H, 6/3/2014)	Education	\$100 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. Parcels exempt from ad valorem taxes, and specified contiguous parcels are also exempt.	Special Tax	Unavailable	7/1/2014	6/30/2019	6/3/2014	70.85
Santa Clara County	Fremont Union High School District	To renew its existing parcel tax without increasing the cost or changing the structure of the proposal voters first approved in 2004, shall the Fremont Union High School District continue to levy a \$98 parcel tax for 6 more years beginning July 1, 2016 to protect the math, science, English, foreign language, music and art classes currently offered, maintain class sizes, retain high quality teachers and staff and offer an exemption to individuals age 65 and over? (Measure J, 11/4/2014)	Education	\$98 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	Unavailable	7/1/2016	6/30/2022	11/4/2014	71.37
Santa Clara County	Milpitas Unified School District	To help protect local schools from state budget cuts; provide revenue to stabilize local school funding; help maintain existing math, science, engineering, arts, music, athletic programs and smaller class sizes; and help prevent reduction in classroom instruction days, shall the Milpitas Unified School District assess an annual parcel tax of \$84 for 5 years, with annual audits, exemptions for senior citizens, no money for district office administrators, and citizen oversight? (Measure C, 6/3/2014)	Education	\$84 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	Special Tax	\$ 1,500,000	7/1/2015	6/30/2020	6/3/2014	73.89

CALIFORNIA PARCEL TAXES APPROVED IN 2014

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE*	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
Santa Clara County	Mount Pleasant School District	Without increasing current tax rates, to continue improving local elementary schools by protecting reading, writing, math/science programs, maintaining libraries, music/art, retaining qualified teachers, preserving tutoring programs for students with special needs, providing updated educational materials and access to 21st Century technology and computer training, and, shall Mt. Pleasant Elementary School District renew its expiring \$95 parcel tax for seven years, exempt senior citizens, no funds for administrators' salaries, independent citizen oversight and all funds benefiting local schools? (Measure K, 6/3/2014)	Education	\$95 per parcel.	Uniform	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 400,000	7/1/2014	6/30/2022	6/3/2014	77.36
Santa Clara County	Santa Clara County Open Space Authority	To protect and preserve natural open space areas for future generations by: improving parks, open spaces and trails; protecting land around creeks, rivers and streams to prevent pollution and improve local water quality; preserving wildlife habitat; expanding public access; enhancing environmental education; and protecting scenic hillsides, shall Santa Clara County Open Space Authority levy a special tax of \$24 annually per parcel for 15 years, with citizen oversight and all funds benefiting local open space? (Measure Q, 11/4/2014)	Parks and Recreation	\$24 per parcel.	Uniform	No exemptions available.	Special Tax	\$ 8,000,000	7/1/2015	6/30/2030	11/4/2014	67.95
Siskiyou County	Happy Camp Fire Protection District	Shall the voters within the Happy Camp Fire Protection District approve an assessment for a period of five years a flat \$39.00 annually for improved parcels and a flat \$12.00 annually for unimproved parcels be added to property tax statements and be utilized to maintain the operation of the Happy Camp Fire Department? (Measure G, 11/4/2014)	Fire Protection Services	The tax is \$39 per improved parcel and \$12 for unimproved parcels.	Non-Uniform	No exemptions available.	Special Tax	Unavailable	Unavailable	Unavailable	11/4/2014	67.62
Yolo County	City of Woodland	Shall the City of Woodland be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation for Community Facilities District No. 2004-1 adopted by the City Council on June 22, 2004, which is incorporated herein by this reference, within the District to finance certain public facilities as set forth in Exhibit A to the Resolution, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$112,500,000 be incurred for the district and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election held 6/22/2004.)	Infrastructure	The special tax levied on 4/7/2004 is: \$1,975 per residential unit for properties zoned R-3; \$1,900 per residential unit for properties zoned R-4; \$1,700 per residential unit for properties zoned R-5; \$1,400 per residential unit for properties zoned R-6; \$1,400 per residential unit for properties zoned as duplex or half-plexes; \$667 per residential unit for properties zoned as affordable units; \$10,000 per acre for properties zoned R-15; \$9,200 per acre for properties zoned R-20; and \$9,200 per acre for properties zoned R-25.	Non-Uniform	Public property, parcels that have pre-paid special taxes, parcels developed with non-residential land uses, parcels of affordable multi-family property, and parcels that do not have development rights are exempt.	Mello-Roos Special Tax	Unavailable	Unavailable	Unavailable	6/22/2014	100.00