

# California's Parcel Taxes Approved in 2015

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE*	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
Contra Costa	San Ramon Valley School District	Without increasing the current tax rate, to support academic excellence, retain qualified and experienced teachers, and prepare students for 21st century college and careers with strong reading, writing, math and science education, shall San Ramon Valley Unified School District renew its expiring education tax at \$144 per parcel for 9 years, with citizen oversight, annual audits, no funds for administrative salaries, an available exemption for persons 65 and older, and all funds spent to support local schools? (Measure A, 5/5/2015)	Education	\$144 per parcel	Uniform	Only taxable property is subject to taxation. Properties owned and occupied by persons age 65 years or older may apply with the school district to obtain an exemption.	Special Tax	\$ 7,000,000.00	7/1/2016	6/30/2025	5/5/2015	74.36
Humboldt	Fruitland Ridge Fire Protection District	Shall a fire protection district be formed and a long-term revenue source to support the continued operation of the Fruitland Volunteer Fire Company (VFC) be established? (Measure B, 11/3/2015)	Fire Prevention and Suppression Services	\$60 per parcel, plus annual increases to account for changes in the Consumer Price Index (up to 5 percent).	Uniform	The district provides a "hardship" exemption for certain low-income properties. Contact the fire district for additional information.	Special Tax	\$ 32,000.00	7/1/2016	Indefinite	11/3/2015	72.970
Kern	Stallion Springs Community Services District	Shall the Stallion Springs Community Services District levy an annual special tax beginning with fiscal year 2017 of up to \$50 per parcel for the sole purpose of funding police protection services, all as provided in district Resolution 2515-08? (Measure B, 11/3/2015)	Public Safety	The tax may not exceed \$50 per parcel.	Uniform	The district may provide a hardship exemption.	Special Tax	\$ 1,500,000.00	7/1/2016	Indefinite	11/3/2015	69.060
Los Angeles	City of San Marino	Shall an ordinance be adopted to continue a Special Public Safety Tax for Paramedic Services, Fire Protection and Prevention, and Police Protection in the City of San Marino? (Measure SA, 11/3/2015)	Municipal Services	For the initial fiscal year, the maximum special tax rate ranges from \$66 for unimproved property to \$20,923 for an "in-lieu" tax for the Huntington Library. The measure calls for 14 different tax rates.	Non-Uniform	Non-taxable property may be subject to tax, including churches and non-profit holdings. A senior citizen credit of \$100 annually is available for parcels owned by persons age 65 years and older and meet the city council's income determinations.	Special Tax	\$ 3,000,000.00	7/1/2016	6/30/2020	11/3/2015	73.890
Los Angeles	City of South Pasadena	To keep the South Pasadena Public Library open every day and to help update its technology, shall an ordinance be adopted extending the Library Special Tax for 8 years; setting the rate for homeowners at \$32-\$64/year depending on residential square footage; for non-residential property owners at \$32-\$128/year based on lot size and for multi-family property owners at \$16/unit; and adding an annual Los Angeles Consumer Price Index adjustment? (Measure L, 11/3/2015)	Library	For the initial fiscal year, the tax is imposed at the following rates:  Single-family and residential condominiums: \$32 for parcels up to 2,000 square feet of buildable area; \$48 for parcels between 2,001 and 4,000 square feet of buildable area, and \$64 for parcels with more than 4,000 square feet of buildable area.	Non-Uniform	The tax is imposed on all taxable parcels.	Special Tax	\$ 230,000.00	7/1/2016	6/30/2024	11/3/2015	81.510
Los Angeles	San Marino Unified School District	To mitigate the cuts in the San Marino Unified School District's educational program that will result from a potential \$5 million budget shortfall caused by state budget cuts, to preserve teachers, core academic curriculum, advanced placement and honors classes, arts and athletic programs, and minimize increases in class sizes, shall the San Marino Unified School District authorize a \$795 annual education parcel tax, as adjusted, for six (6) years, that will exempt seniors? (Measure E, 3/10/2015)	Education	\$795 per parcel	Uniform	Only taxable property is subject to taxation. Properties owned and occupied by persons age 65 years or older may apply with the school district to obtain an exemption.	Special Tax	\$ 5,000,000.00	7/1/2015	6/30/2021	3/10/2015	76.250
Los Angeles/Ventura	Las Virgenes Unified School District	To protect the quality of education in our local schools, fund core programs in math, science, reading, technology and the arts, attract/retain highly qualified teachers, counselors, and technology specialists, maintain smaller class sizes, enhance student achievement and prepare our students for success in college and careers, shall Las Virgenes Unified School District continue for twelve years the existing \$98 annual school parcel tax without raising the current rate, with an exemption for seniors, and all money staying local? (Measure E, 11/3/2015)	Education	\$98 per taxable parcel.	Uniform	Properties owned and occupied by persons age 65 years and older, receiving SSI, and SDI are eligible to be exempt from taxation. Taxpayers must apply with the district for the exemption. So long as the taxpayer continues to own and occupy the residence, only one application needs to be submitted during the life of the tax.	Special Tax	\$ 2,274,874.00	7/1/2016	6/30/2028	11/3/2015	76.370
Marin	Marinwood Community Services District	To provide park, open space and street landscape maintenance, shall an ordinance be adopted to replace the existing special tax of \$189.56 per parcel with a special tax of \$189.56 per unit on each parcel within the Marinwood Community Services District, with an annual cost of living adjustment, and to increase the District appropriations limit by the amount of the proceeds received from the special tax? (Measure I, 11/3/2015)	Park & Recreation	\$189.56 per unit, plus an annual increase matching the Consumer Price Index.	Non-Uniform	The language of Measure I specifies that properties exempt from special taxes as provided by the California Constitution and state statute shall be exempt from this tax.	Special Tax	\$ 328,644.00	7/1/2016	Indefinite	11/3/2015	73.740

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Marin	Nicasio School District	To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners, and fund school operations essential to these goals, should Nicasio School District renew and extend its expiring parcel tax for ten years commencing July 1, 2015, increase the rate by \$99 to a total of \$573.46, and apply a 3% annual increase for each subsequent year, with an exemption for resident property owners age 65 and older? (Measure A, 5/5/2015)	Education	\$573.46 per taxable parcel, plus an increase of up to 3 percent annually.	Uniform	Properties owned and occupied by persons age 65 years and older are eligible to be exempt from taxation. Taxpayers must apply with the district for the exemption. So long as the taxpayer continues to own and occupy the residence, only one application needs to be submitted during the life of the tax.	Special Tax	\$ 169,849.00	7/1/2015	6/30/2025	5/5/2015	70.900
San Luis Obispo	Leonard Place Road Improvement Zone Within County Service Area 21	Shall the County of San Luis Obispo, commencing Fiscal Year 2015/2016, and annually thereafter, impose, levy and collect a special tax on real property within Road Improvement Zone – Leonard Place of County Service Area No. 21, to provide road improvements within said Zone, with the special tax to be at an initial rate not exceeding \$1,815 per parcel having a separate County Assessor's Parcel Number and increasing not more than two percent per year thereafter. (Measure A-15, 5/5/2015)	Infrastructure	\$1,815 per parcel for the first fiscal year, not to exceed an annual increase of more than two percent.	Uniform	None available.	Special Tax	\$ 29,040.00	7/1/2015	Indefinite	5/5/2015	66.670
San Mateo	San Carlos School District	To support academic excellence and maintain high-quality educational programs, including math, reading and writing, and hands-on science instruction; attract and retain qualified and experienced teachers; and support art, music, libraries and a well-rounded education; shall San Carlos (Elementary) School District renew existing local school parcel taxes and increase them by \$58 per year for six years, exempting senior citizens, with annual public reports and all funds spent to support local schools? (Measure P, 5/5/2015)	Education	\$136 per taxable parcel.	Uniform	Properties owned and occupied by persons age 65 years and older, receiving SSI, and SDI are eligible to be exempt from taxation. Taxpayers must apply with the district for the exemption. So long as the taxpayer continues to own and occupy the residence, only one application needs to be submitted during the life of the tax.	Special Tax	\$ 2,300,000.00	7/1/2015	6/30/2019	5/5/2015	68.280
Santa Clara	Campbell Union School District	To support quality education in local elementary and middle schools and provide stable local funding to maintain excellent core academic programs in reading, writing, math and science, retain highly qualified teachers; and provide support for struggling students; shall Campbell Union Elementary School District authorize an annual \$49 school parcel tax for 8 years with independent fiscal oversight, an exemption for seniors and qualified disabled citizens, no funds for administrators' salaries and all funds benefitting our schools? (Measure B, 11/3/2015)	Education	\$49 per taxable parcel.	Uniform	Properties owned and occupied by persons age 65 years or older, or persons receiving Supplemental Security Income are eligible for an exemption.	Special Tax	\$ 800,000.00	7/1/2015	6/30/2023	11/3/2015	74.770
Santa Clara	Palo Alto Unified School District	To preserve excellence in academic programs, including science, engineering, math, reading, writing, arts, and music with local funding that cannot be taken by the state; reduce class sizes; attract and retain qualified teachers; and advance health, well-being, and equitable opportunities for every student, shall the Palo Alto Unified School District renew its expiring parcel tax for six years, increase the rate by \$120, and continue exemptions for seniors, annual two percent escalation adjustments, and independent oversight? (Measure A, 5/5/2015)	Education	\$758 per taxable parcel, plus an increase of up to 2 per year.	Uniform	Properties owned and occupied by persons age 65 years or older may receive an exemption.	Special Tax	\$ 14,700,000.00	7/1/2015	6/30/2021	5/5/2015	77.400
Santa Clara	Union Elementary School District	Without increasing the current tax rate, to support high academic achievement for local Union Elementary School District students by protecting strong academic programs like English, reading, math and science, retaining qualified teachers, keeping schools safe, expanding rigorous science, technology, engineering and math programs district-wide and helping maintain smaller class sizes, shall Union Elementary School District renew its annual education parcel tax of \$96 per parcel for 10 years, exempting seniors, persons receiving Supplemental Security Income ("SSI") for a disability, and persons receiving Social	Education	\$96 per taxable parcel.	Uniform	Properties owned and occupied by persons age 65 years or older, persons receiving Supplemental Security Income, or persons receiving Social Security Disability benefits whose yearly income does not exceed 250 percent of the 2012 federal poverty limit may apply	Special Tax	\$ 800,000.00	7/1/2015	6/30/2023	5/5/2015	67.560
Santa Cruz	Santa Cruz City Elementary School District	To protect the quality of education in local elementary schools, attract and retain highly qualified teachers, continue science programs, arts and music instruction, maintain smaller class sizes, provide library services and prevent existing school funding from expiring, shall Santa Cruz City Elementary School District renew its \$105 parcel tax for a period of 8 years without raising the tax rate, including an exemption for senior citizens, independent citizen oversight, and all funds staying local to benefit Santa Cruz elementary schools? (Measure P, 11/17/2015)	Education	\$105 per taxable parcel.	Uniform	Properties owned and occupied by persons age 65 years and older, receiving SSI, and SDI are eligible to be exempt from taxation. Taxpayers must apply with the district for the exemption. So long as the taxpayer continues to own and occupy the residence, only one application needs to be submitted during the life of the tax.	Special Tax	\$ 1,650,000.00	7/1/2016	6/30/2024	11/17/2015	76.600

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Santa Cruz	Santa Cruz City High School District	To better prepare local middle and high school students for college and career success, shall Santa Cruz City High School District preserve instructional and after-school programs in Career Technical Education, science, technology, engineering and performing arts, and support athletic programs to keep kids safe, healthy and engaged in school, by establishing a parcel tax of \$72 per year for 8 years only, with exemptions for senior citizens, independent citizen oversight, and all funds benefitting local middle and high schools? (Measure O, 11/17/2015)	Education	\$72 per taxable parcel.	Uniform	Properites owned and occupied by persons age 65 years and older, receiving SSI, and SDI are eligible to be exempt from taxation. Taxpayers must apply with the district for the exemption. So long as the taxpayer continues to own and occupy the residence, only one application needs to be submitted during the life of the tax.	Special Tax	\$ 2,400,000.00	7/1/2016	6/30/2024	11/17/2015	71.600
Sonoma	Cotati-Rohnert Park Unified School District	To maintain quality education without increasing taxes and preserve local funding that cannot be taken by the State, shall Cotati-Rohnert Park Unified School District maintain reading, writing, math and science programs; attract and retain qualified teachers; keep school libraries open; and prepare students for college and careers, by renewing the expiring parcel tax at the current rate for eight years, with exemptions for senior citizens, independent citizen oversight, no money for administrators' salaries and all funds staying local? (Measure B, 11/3/2015)	Education	\$89 per taxable parcel.	Uniform	Properites owned and occupied by persons age 65 years and older, receiving SSI, and SDI are eligible to be exempt from taxation. Taxpayers must apply for an exemption.	Special Tax	\$ 1,200,000.00	7/1/2017	6/30/2025	11/3/2015	68.200
Yolo	Elkhorn Fire Protection District	Imposes a tax of \$2.50 per acre with annual increases based on the Consumer Price Index for the San Francisco/Oakland Bay Area. (Measure W, 3/3/2015) [The Elkhorn Fire Protection District did not respond to the California Tax Foundation's requests for additional information submitted under the California Public Records Act.]	Unknown	Unknown	Unknown	Unknown	Special Tax	Unknown	Unknown	Unknown	3/3/2015	81.200