

California's Parcel Taxes Approved in 2016

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
Alameda	Alameda Unified School District	Measure B1 — To maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music, science, innovative, and athletic programs; neighborhood schools; and retaining excellent teachers; shall Alameda Unified School District continue for seven years, without increase, its existing parcel tax rate of \$0.32 per building square foot not to exceed \$7,999 per parcel, with senior exemptions, strict accountability measures (annual audits and independent citizen oversight), and all approximately \$12,000,000 raised annually staying in Alameda schools? (Election held 11/8/2016.)	Education	\$0.32 per square foot, up to \$7,999 per parcel.	Non-Uniform	Parcels owned and occupied by residents 65 years or older may apply for an exemption. An exemption shall also be granted to disabled persons and to disabled seniors with income less than 250% of poverty limit.	Special Tax	\$ 12,000,000	7/1/2018	6/30/2025	11/8/2016	74.25
Alameda	Berkeley School District	Measure E1 — To support high quality public education and fund class size reduction, school libraries, teacher training, student support, music programs, instructional technology, and other designated purposes, shall the Berkeley Unified School District replace its expiring special tax with an annual tax at 37¢ / square foot for taxable buildings, for eight years, with annual cost-of-living adjustments and a low-income senior exemption? (Election held 11/8/2016.)	Education	\$0.37 per square foot annually.	Non-Uniform	Parcels owned and occupied by seniors 65 years and older may apply for an exemption if they qualify as low-income as defined by the Berkeley municipal code.	Special Tax	\$ 28,000,000	7/1/2017	6/30/2025	11/8/2016	88.86
Alameda	City of Albany	Measure P — To accelerate urgent work to improve the safety and quality of Albany's sidewalks, avoiding the steeper costs of deferring the work later, shall the City of Albany pass this ordinance creating a guaranteed source of local funding for Albany's public sidewalks that must be spent locally for Albany residents? (Election held 11/8/2016.)	Infrastructure	Between \$27.60 and \$49.69 per parcel annually for single-family residences depending on square footage; \$15.46 per unit annually for condominiums and townhouses; \$15.46 per unit annually for multi-family residences; and between \$49.69 and \$88.50 per parcel annually for nonresidential units.	Non-Uniform	Properties already exempted from state ad valorem tax shall be exempt from parcel taxes.	Special Tax	\$ 203,000	1/1/2017	12/31/2017	11/8/2016	78.60
Alameda	City of Union City	Measure Q0 — To maintain essential police/ fire services, including maintaining 911 emergency response times, paramedic services /neighborhood police patrols; keeping fire stations open /maintaining fire prevention services; enhancing public school safety; and maintaining youth violence prevention/ gang intervention programs; shall Union City extend its existing voter approved public safety services measure, with an average rate of \$123 per residential parcel, providing YES NO \$4,100,000 annually for 4 years, without increasing taxes, requiring citizen's oversight, and no funds for Sacramento? (Election held 11/8/2016.)	Public Safety	Between \$130.38 and \$218.82 per parcel annually for single-family residences depending on square footage; \$90.01 annually for multi-family residential parcels; and between \$45.01 and \$932.81 per parcel annually for mobile homes or non-residential parcels.	Non-Uniform	Parcels owned and occupied by residents with income below the Annual Very Low Income limit for the U.S. Department of Housing and Urban Development may apply for an exemption.	Special Tax	\$ 4,100,000	7/1/2017	6/30/2018	11/8/2016	78.16
Alameda	Fremont Unified School District	Measure I — To continue providing Fremont schools stable funding for quality local education/programs that cannot be taken away by the State, maintaining math, science, reading and writing programs, relieving overcrowding in classrooms, and attracting/retaining qualified teachers including quality science teachers, shall the Fremont Unified School District renew its expiring voter approved \$73 per parcel tax, for nine years, exempting seniors, with no money for administrator salaries and all money benefiting local schools? (Election held 6/7/2016.)	Education	\$73 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and older may apply for an exemption. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 4,500,000	7/1/2016	6/30/2025	6/7/2016	70.28
Alameda	Oakland Unified School District	Measure G1 — To provide a districtwide educator salary increase designed to attract/retain teachers; provide enhanced middle school art, music, languages/other programs in addition to core educational programs; improve academic achievement; provide safe, positive schools, and prepare students for college/careers; shall Oakland Unified School District levy a tax of \$120 per parcel, providing \$12.4 million annually, for 12 years, with exemptions for senior and low income residents, no money for Sacramento, and all money benefitting Oakland students? (Election held 11/8/2016.)	Education	\$120 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and older may apply for an exemption. An exemption shall also be granted to persons qualifying as "very low income." Properties exempt from property tax shall also be exempt from parcel taxes.	Special Tax	\$ 12,400,000	7/1/2017	6/30/2029	11/8/2016	82.24
Alameda	City of Piedmont	Measure F — To maintain essential police, fire, and paramedic service, to prevent the reduction in maintenance in City parks, greenspaces and other public areas, and to prevent the loss of youth family and senior recreational and safety services, shall the City of Piedmont continue to authorize a parcel tax, replacing the existing Municipal Services Tax, as is more specifically set forth in Ord. 721 N.S. which is on file with the Piedmont City Clerk? (Election held 6/7/2016)	Municipal Services	\$501 annually for a single-family residence up to 4,999 sq. ft.; \$563 for single-family residence up to 9,999 sq. ft.; \$650 for single-family residence up to 14,999 sq. ft.; \$742 for single-family residence up to 20,000 sq. ft.; \$845 for single-family residence over 20,000 sq. ft.; \$845 for developed commercial properties up to 10,000 sq. ft.; \$1266 for developed commercial properties over 10,000 sq. ft.; \$348 per dwelling unit for multi-family residence; and \$514 per parcel for parcels divided by tax code area line.	Non-Uniform	There are no exemptions currently available, however the City Council may adopt exemptions in the future.	Special Tax	\$ 2,200,000	7/1/2017	6/30/2021	6/7/2016	69.97
Alameda/Contra Costa	Alameda-Contra Costa Transit District	Measure C1 — To preserve essential local public transportation services, including those for youth, commuters, seniors, and people with disabilities, while keeping fares reasonable, shall the Alameda-Contra Costa Transit District extend its existing 8 dollars per month parcel tax at current levels for 20 years with no increase in tax rate, raising approximately 30 million dollars annually, with independent oversight and all money spent locally? (Election held 11/8/2016.)	Infrastructure – Transit	\$96 per parcel annually.	Uniform	Parcels that are undeveloped or that have been vacant for more than six months in any year shall be exempt. Properties exempt from property tax shall also be exempt from parcel taxes.	Special Tax	\$ 30,000,000	7/1/2019	6/30/2039	11/8/2016	82.10
Alameda/Contra Costa/Marin/Napa/San Francisco/San Mateo/Santa Clara/Solano/ Sonoma	Alameda/Contra Costa/Marin/Napa/San Francisco/San Mateo/Santa Clara/Solano/ Sonoma	Measure AA — To protect San Francisco Bay for future generations by reducing trash, pollution and harmful toxins, improving water quality, restoring habitat for fish, birds and wildlife, protecting communities from floods, and increasing shoreline public access, shall the San Francisco Bay Restoration Authority authorize a parcel tax of \$12 per year, raising approximately \$25 million annually for twenty years with independent citizen oversight, audits, and all funds staying local? (Election held 6/7/2016.)	Infrastructure – Transit	\$12 per parcel annually.	Uniform	Parcels already exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	\$ 25,000,000	7/1/2016	6/30/2036	6/7/2016	70.01
Contra Costa	City of Clayton	Measure H — Shall the existing Community Facility District 2007-1 (Trails and Landscape Maintenance District) be continued, with a Citizens Oversight Committee, for ten years to fund ongoing operations and maintenance of the trails system, roadway landscape, open space weed abatement, and related expenses at the current annual special tax's rate and methodology (presently \$234.84/year per residential and non-residential parcel or fraction thereof), for FYs 2017-2027? (Election held 6/7/2016.)	Landscaping and Lighting	\$234.84 per parcel annually.	Uniform	No exemptions available.	Mello-Roos Special Tax	\$ 1,000,000	7/1/2017	6/30/2027	6/7/2016	79.23
Contra Costa	Pittsburg Unified School District	Measure S — To provide a stable, local funding source for art, music and athletic essential program equipment and materials, to attract and retain highly qualified teachers and staff, to enhance and expand access to art, music and athletic programs, shall Pittsburg Unified School District levy an annual tax of \$91 per taxable parcel (approximately \$1,200,000) for seven years, beginning 7/1/2017 with an annual inflation adjustment of \$6, with citizen oversight and senior citizen, SSI and SSDI exemptions? (Election held 11/8/2016.)	Education	\$91 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and older may apply for an exemption. An exemption shall also be granted to persons with disabilities and seniors with disabilities.	Special Tax	\$ 1,200,000	7/1/2017	6/30/2024	11/8/2016	67.96
Contra Costa	Rodeo-Hercules Fire Protection District	Measure O — To prevent closing local fire stations, maintain local fire protection/emergency services, rapid 9-1-1 emergency response times, firefighter/paramedic staffing levels, and lifesaving rescue equipment, shall Rodeo-Hercules Fire Protection District replace an expiring property assessment with an \$18 monthly parcel tax to maintain stable local funding until ended by voters, that cannot be taken by the State, providing \$2,500,000 annually, exempting seniors, with citizen oversight, independent annual audits, all funds staying local? (Election held 11/8/2016.)	Fire and Emergency Medical Services	\$216 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. Properties exempt from property tax shall also be exempt from parcel taxes.	Special Tax	\$ 2,500,000	7/1/2017	Indefinite	11/8/2016	78.15

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Contra Costa	West Contra Costa Unified School District	Measure T — To maintain quality education with local funding the State cannot take, including: protecting core academics, reading, writing, math, and science, attracting and retaining quality teachers, supporting science lab materials and activities, providing lower class sizes, preparing students for college and the workforce, shall West Contra Costa Unified School District extend the existing school funding measure for 8 years, at the current 7.2 cents per square foot of building area, providing \$9.8 million annually, exempting seniors and requiring independent citizen oversight? (Election held 11/8/2016.)	Education	\$0.072 per square foot annually.	Non-Uniform	Parcels owned and occupied by seniors 65 years and older may apply for an exemption. An exemption shall also be granted to disabled persons and to residents receiving Social Security Disability Insurance.	Special Tax	\$ 9,800,000	7/1/2019	6/30/2027	11/8/2016	76.33
Fresno	City of Parlier	Measure Q — To support local police services; maintain emergency response times and officer staffing levels; fight crime, drugs and gangs; shall City of Parlier levy a special parcel tax for police protection services only of \$120.00 on each single-family home, and specified amounts for multi-family units; mobile home spaces; commercial agricultural, and industrial parcels, providing an estimated \$495,000 annually for five years, with independent annual audits, and benefiting City residents? (Election held 11/8/2016.)	Public Safety	\$120 per single-family home and agricultural parcel; \$95 per multi-family home; \$975 per commercial parcel; and \$100 per mobile home.	Non-Uniform	Publicly owned parcels shall be exempt from the parcel tax.	Special Tax	\$ 495,000	7/1/2017	6/30/2022	11/8/2016	67.11
Humboldt	Arcata School District	Measure H — To renew and continue to support academic excellence, provide stable funding the State cannot take away; maintain/expand art, music and dance programs; reduce class sizes; fund school nurse programs to maintain/promote good health; and provide funds for necessary staffing; shall Arcata Elementary School District be authorized to levy \$59 per parcel annually for eight years, have no funds for administrators' salaries, provide exemptions including senior citizens' exemption and have all funds stay local? (Election held 11/8/2016.)	Education	\$59 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption.	Special Tax	\$ 121,214	7/1/2018	6/30/2026	11/8/2016	79.69
Los Angeles	City of Culver City	Measure CW — To protect public health/groundwater supplies and prevent toxins and pollutants from contaminating local waterways, creeks and beaches, by improving storm drains/infrastructure to capture/clean urban runoff; preserving open space; and complying with clean water laws, shall Culver City establish a \$99 clean water parcel tax; generating approximately \$2,000,000 annually until ended by voters, requiring independent audits, public oversight, low-income senior citizens discounts and local control of funds? (Election held 11/8/2016.)	Infrastructure	\$99 per parcel annually.	Uniform	Publicly owned properties and properties exempt from state ad valorem tax shall be exempted from the parcel taxes.	Special Tax	\$ 2,000,000	7/1/2017	Indefinite	11/8/2016	74.14
Los Angeles	County of Los Angeles	Measure A — To replace expiring local funding for safe, clean neighborhood/ city/ county parks; increase safe playgrounds, reduce gang activity; keep neighborhood recreation/ senior centers, drinking water safe; protect beaches, rivers, water resources, remaining natural areas/ open space; shall 1.5 cents be levied annually per square foot of improved property in Los Angeles County, with bond authority, requiring citizen oversight, independent audits, and funds used locally? (Election held 11/8/2016.) This measure prompted legal action in <i>Dondlinger vs. Los Angeles County Regional Park and Open Space District</i> , which claims that the measure does not apply uniformly to all County taxpayers, and is thus in violation of Public Resources Code section 5566. The case also challenges the lack of accountability as a product of no sunset date, insisting that the voters be given a newer, lawful measure to vote on.	Parks and Recreation	\$0.015 per square foot of improved property.	Non-Uniform	All exemptions in place for ad valorem property taxes shall be applied to the parcel tax.	Special Tax	\$ 95,000,000	7/1/2017	Indefinite	11/8/2016	74.90
Los Angeles	Mountains Recreation and Conservation Authority	Measure GG — To maintain and conserve local open space, wildlife corridors, and parklands; acquire and protect additional lands from development; improve fire prevention including high fire alert patrols and brush clearing; protect water quality in local creeks; and increase park ranger safety patrols; shall Mountains Recreation and Conservation Authority implement a \$35 special tax for ten years only, providing \$995,000 annually with all funds spent locally in the Santa Monica Mountains and Hollywood Hills east of 405 freeway, and requiring independent citizen oversight audits? (Election held 11/8/2016.)	Parks and Recreation	\$35 per parcel annually.	Uniform	Unimproved parcels in the East Santa Monica Mountains / Hollywood Hills Area shall be exempted from the parcel taxes.	Special Tax	\$ 995,000	7/1/2017	6/30/2027	11/8/2016	83.68
Los Angeles	Mountains Recreation and Conservation Authority	Measure FF — To maintain and conserve local open space, wildlife corridors, and parklands; acquire and protect additional lands from development; improve fire prevention including high fire alert patrols and brush clearing; protect water quality in local creeks; and increase park ranger safety patrols; shall Mountains Recreation and Conservation Authority implement a \$15 special tax for ten years only, providing \$241,000 annually with all funds spent locally in the hillside communities of Woodland Hills, Encino, and Tarzana, and requiring independent citizen oversight audits? (Election held 11/8/2016.)	Parks and Recreation	\$15 per parcel annually.	Uniform	Unimproved parcels in the Woodland Hills, Encino, and Tarzana Hillside Areas shall be exempted from the parcel taxes.	Special Tax	\$ 241,000	7/1/2017	6/30/2027	11/8/2016	76.99
Marin	City of Mill Valley	Measure H — To renew funding exclusively for improved fire safety activities, street maintenance, and road repair, shall the Mill Valley Municipal Service Tax be renewed within the City of Mill Valley Community Facilities District Number 2016-1, at a rate of \$266 for single family residential property, with a 2% annual adjustment, raising an average of \$1.79 million annually over 10 years, and shall the appropriations limit be established, all as specified in Mill Valley City Council Resolution No. 16-39? (Election held 11/8/2016.)	Municipal Services	\$266 per parcel annually.	Uniform	Parcels owned and occupied by low-income seniors 65 years and over may apply for an exemption. Public property, property that cannot be developed, and property that exempt from property taxation shall also be exempt from parcel taxes.	Mello-Roos Special Tax	\$ 1,790,000	7/1/2018	6/30/2028	11/8/2016	77.33
Marin	City of San Rafael	Measure D — To provide a critical, consistent, locally-controlled funding source, augmenting current general fund allocations for the San Rafael Public Library to maintain library hours, equipment, materials, and services for children, teens, and adults, shall the City of San Rafael be authorized to levy an annual \$59 parcel tax (slightly higher for multiple residential unit parcels) for a period of nine (9) years with annual CPI adjustment, oversight by an independent citizens committee and exemptions for senior citizens? (Election held 6/7/2016.)	Library	\$59 per parcel annually.	Uniform	Exemption for residents 65 or older living in a single family residence.	Special Tax	\$ 1,039,200	7/1/2017	6/30/2026	6/7/2016	69.10
Marin	County Service Area 17 – Kent Woodlands	Measure M — Shall the special tax for Sheriff deputy patrol services, levied annually upon living units located within CSA 17 (Kent Woodlands), be increased from \$260.00 per year to \$360.00 per year, subject to an annual inflation adjustment not to exceed 3% per year, for each living unit within that area commencing with the 2016-2017 fiscal year? (Election held 11/8/2016.)	Public Safety	\$360 per parcel annually.	Uniform	No exemptions available.	Special Tax	\$ 197,280	7/1/2016	Indefinite	11/8/2016	67.26
Marin	County Service Area 17 – Kent Woodlands	Measure N — Shall a special tax to purchase and install License Plate Readers (LPR) that record the license plates of vehicles traveling through the Kent Woodlands neighborhood so as to deter criminal activities, such as burglary, be levied in the amount of \$100.00 for the 2016-2017 fiscal year and then in the amount of \$11.00 annually each fiscal year thereafter for maintenance of the LPR upon living units located within CSA 17 (Kent Woodlands area)? (Election held 11/8/2016.)	Public Safety	\$100 per parcel in the first year, plus an additional \$11 each year thereafter.	Uniform	No exemptions available.	Special Tax	\$ 54,800	7/1/2016	Indefinite	11/8/2016	71.43
Marin	County Service Area 29	Measure O — For ongoing maintenance dredging in the principal waterways of Paradise Cay along with the north and south entry channels to San Francisco Bay, shall the existing parcel tax of \$1,200 on each original lot be increased to \$1,500, providing \$204,000 annually for 10 years, commencing in fiscal year beginning July 2017 in County Service Area No. 29, with increases limited to 3% per year? (Election held 11/8/2016.)	Infrastructure	\$1,500 per parcel annually, plus an additional 3 percent increase each year.	Uniform	No exemptions available.	Special Tax	\$ 204,000	7/1/2017	6/30/2027	11/8/2016	89.36

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Marin	Larkspur-Corte Madera School District	Measure A — To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting exceptional instructional programs, including math, science, reading and writing; small class sizes; highly qualified teachers by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students? (Election held 5/3/2016.)	Education	\$679 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and disabled seniors.	Special Tax	\$ 2,868,602	7/1/2016	6/30/2024	5/3/2016	68.12
Marin	Mill Valley School District	Measure E — Continuation of Mill Valley School District Special Assessment for Educational Programs and Services. To maintain out-standing schools and high-quality teachers with approximately \$9.4 million in annual funding, shall Mill Valley School District continue its existing school parcel tax beginning in 2017-18 for twelve years at the rate of \$980 per parcel with annual cost-of-living adjustments, maintaining existing accountability measures and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools? (Election held 11/8/2016.)	Education	\$980 per parcel annually.	Uniform	Exemption for residents 65 or older.	Special Tax	\$ 9,400,000	7/1/2017	6/30/2029	11/8/2016	66.79
Marin	Muir Beach Community Services District	Measure L — Adoption of Ordinance No. 2016-07-13 to impose a special tax for fire protection, including fuel abatement and emergency preparedness, in the Muir Beach Community Services District. To provide critical funding for fire protection services, including fuel abatement, emergency preparedness and equipment upgrades, shall Muir Beach CSD Ordinance No. 2017-07-13, which imposes an annual \$213.00 parcel tax for 10 years with annual CPI adjustment, be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter approved tax? (Election held 11/8/2016.)	Fire and Emergency Medical Services	\$213 per parcel annually.	Uniform	An exemption shall be granted to single-family residents whose income is 80% or below of median income for Marin County.	Special Tax	\$ 33,400	7/1/2016	6/30/2026	11/8/2016	81.59
Marin	Town of Ross	Measure K — Shall the voters of the Town of Ross adopt an ordinance to reauthorize from July 1, 2017 through June 30, 2025, the annual special tax for maintaining public safety services at a rate of \$970 per dwelling unit for single family residences and \$970 per parcel for all other uses, with an annual cost of living adjustment on both, providing about \$810,000 annually, and increasing the Town's appropriations limit by the amount of the special tax proceeds? (Election held 11/8/2016.)	Municipal Services	\$970 per parcel annually.	Uniform	Residential units that are already exempted from property taxation or are registered with the Town as a second unit shall be exempt from parcel taxes.	Special Tax	\$ 810,000	7/1/2017	6/30/2025	11/8/2016	78.69
Mono	Mammoth Unified School District	Measure G — To maintain adequate funding and high quality academic programs for all Mammoth Unified schools for the purpose of preserving smaller classes, attracting and retaining highly qualified teachers, strengthening core curriculum, and enhancing technology, art, music, math, science and athletics, shall Mammoth Unified School District extend the current \$59 annual education parcel tax for five years with exemptions for senior citizens' primary residences and overseen by an independent citizen's oversight committee? (Election held 6/7/2016.)	Education	\$59 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption.	Special Tax	\$ 660,000	7/1/2017	6/30/2022	6/7/2016	79.65
Monterey	Monterey Peninsula Regional Park District	Measure E — To protect local open space, coastal lands, beaches, creeks, rivers, wildlife habitat, and natural beauty of our area; maintain/ improve neighborhood parks, trails, playgrounds; and increase recreational access to natural areas; shall Monterey Peninsula Regional Park District replace an expiring assessment, currently \$25.26/ year for single-family homes with related rates for other property types, with a parcel tax at the same annual rates, providing \$1,200,000 (before inflation) annually until ended by voters, with mandatory audits, citizens oversight? (Election held 11/8/2016.)	Parks and Recreation	Zone A: \$11.62 to \$25.26 per residential unit, depending on the number of units and type of residential property; \$0.53 to \$35.87 per fraction acre for other non-residential properties, depending on the type and use of property; and \$12.63 per vacant property. Zone B: \$5.81 to \$12.63 per residential unit, depending on the number of units and type of residential property; \$0.27 to \$17.93 per fraction acre for other non-residential property; and \$6.32 per vacant property.	Non-Uniform	Parcels that are generally tax-exempt may receive an exemption.	Special Tax	\$ 1,200,000	7/1/2017	Indefinite	11/8/2016	71.88
Sacramento	City of Sacramento	Measure X — To fund library services – including programs for children, teens, and seniors; homework support for students; regular open hours; books; and technology – shall the parcel tax adopted in 2004 be renewed in 2017-18 (single family residences currently \$31.53) year and other properties at specified amounts, annually adjusted for inflation) for 10 years, generating approximately \$5 million annually, with independent financial audits to ensure funds are spent only on City of Sacramento libraries? (Election held 6/7/2016.)	Library	\$31.53 annually for single-family residences; between \$6.65 and \$19.95 per unit in multi-family parcels; \$19.95 per parcel for condominiums; \$13.30 per mobile home; \$119.70 per acre of institutional property, with \$29.83 per acre for acreage over 5 acres; \$79.80 per acre of professional property, with \$19.95 per acre for acreage over 5 acres; and \$39.90 per acre of vacant property, with \$9.98 per acre for acreage over 5 acres.	Non-Uniform	Parcels that are generally tax-exempt may receive an exemption.	Special Tax	\$ 5,000,000	7/1/2017	6/30/2027	6/7/2016	79.12
Sacramento	Cordova Recreation and Park Community Facilities District	Measure J — To provide clean and safe neighborhood parks; reduce homelessness and drug use in parks; improve park security patrols and safety lighting; ensure accessibility for persons with disabilities; maintain senior programs, including Meals on Wheels; and keep playground equipment and park bathrooms clean and safe for children-families-residents; shall the Cordova Recreation and Park District establish a special tax, with senior discounts, annual audits, and all funds required to be spent locally? (Election held 11/8/2016.)	Parks and Recreation	\$48.64 annually for single-family residences; \$28.70 per parcel for condominiums; between \$30.16 and \$385.28 for multi-family residences, plus \$4.86 for each unit over 20 units; \$12.13 per parcel for mobile homes; \$24.32 per 1/4 acre of commercial property; \$69.07 per 1/4 acre of office property; \$1.03 per 1/4 acre of parking lots or storage facilities; and \$12.16 per parcel of undeveloped property.	Non-Uniform	Parcels that are generally tax-exempt may receive an exemption.	Mello-Roos Special Tax	\$ 10,000,000	7/1/2017	6/30/2046	11/8/2016	71.23
San Bernardino	Apple Valley Fire Protection District	Measure A — To reduce emergency/medical response times; reopen two closed neighborhood fire stations; and increase firefighter/paramedic staffing levels, improving response to multiple emergencies at the same time; shall Apple Valley Fire Protection District's voter approved fire protection/emergency response tax be continued at the rates set forth in the ordinance, providing \$4,800,000 annually, until ended by voters, requiring citizen's oversight, independent audits, no money for the State, all funds controlled locally? (Election held 11/8/2016.)	Fire Prevention and Suppression Services	\$126.90 per dwelling annually; \$81.27 per parcel for vacant land up to 10 acres; \$113.98 for vacant land up to 25 acres; \$149.84 for vacant land over 25 acres; \$252.34 for commercial parcels up to 5,000 sq. ft. \$344.97 for commercial parcels up to 20,000 sq. ft.; \$487.53 for parcels up to 50,000 sq. ft.; and \$630.06 for parcels over 50,000 sq. ft. Other items of property are \$116.88 annually.	Non-Uniform	No exemptions available.	Special Tax	\$ 4,800,000	7/1/2017	Considered every year	11/8/2016	77.45

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San Francisco	San Francisco Community College District	Measure B — To continue providing City College of San Francisco local funds the state cannot take away and offset cuts to prevent layoffs; ensure affordable education for students; maintain core classes in writing, math and science; prepare students for four-year universities, workforce training in careers in nursing, engineering/ technology; provide counselors; keep college libraries open; shall San Francisco Community College District renew its existing annual parcel tax at \$99 per parcel for 15 years, requiring annual independent audits and citizen oversight? (Election held 11/8/2016.)	Education	\$99 per parcel annually.	Uniform	Properties exempt from property tax shall also be exempt from parcel taxes.	Special Tax	\$ 4,000,000	7/1/2017	6/30/2032	11/8/2016	80.62
San Mateo	Brisbane School District	Measure B — Shall Brisbane School District renew its current parcel tax with an inflation increase by levying a special tax of not more than \$131 annually per parcel, an estimated \$425,000, to provide teachers/instructional aides for reading, music, and art; providing exemptions for senior citizens? Shall the annual appropriation limit be raised between July 1, 2016, to June 30, 2022, in an amount equal to levy of said tax, with funds spent exclusively on Brisbane School District and not used for any other purposes? (Election held 5/3/2016)	Education	Maximum of \$131 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. Properties exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	\$ 425,000	7/1/2016	6/30/2022	5/3/2016	71.17
San Mateo	County Service Area No. 1	Measure G — Shall Resolution No. 074361 of the County of San Mateo continuing the levy of a special tax for four years at a maximum rate of \$65 per parcel per year for extended police and structural fire protection services be approved? (Election held 6/7/2016.)	Public Safety / Fire	Maximum of \$65 per parcel annually.	Uniform	No exemptions available.	Special Tax	Unavailable	7/1/2017	6/30/2020	6/7/2016	76.20
San Mateo	Jefferson Elementary School District	Measure T — To maintain and enhance quality education with local funding the State cannot take away by protecting core academics in math, science, technology, reading and writing; attracting and retaining high quality teachers; supporting students struggling to read at grade level; and providing after-school/homework programs, shall Jefferson Elementary School District levy \$68 per parcel annually, for nine years, exempting seniors, with independent citizens' oversight, no money for administrators and all funds for our community's elementary and middle schools? (Election held 11/8/2016.)	Education	\$68 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and disabled seniors.	Special Tax	\$ 1,300,000	7/1/2017	6/30/2026	11/8/2016	76.56
San Mateo	Jefferson Union High School District	Measure E — To protect quality education for all students with funds that cannot be taken by the state by: enhancing math, science, reading/writing skills; providing career training, college preparation/21st-century computer instruction; and attracting/retaining qualified teachers, shall Jefferson Union High School District replace its expiring parcel tax at \$60 per parcel annually for 10 years, with exemptions, including seniors, independent citizen oversight, no money for administrators and all funds benefitting students in Brisbane, Broadmoor, Co/ma, Daly City and Pacifica? (Election held 6/7/2016.)	Education	\$60 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and to disabled seniors with income less than 250% of poverty limit. Properties exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	\$ 2,125,000	7/1/2016	6/30/2026	6/7/2016	74.06
San Mateo	Pacifica School District	Measure D — Without increasing taxes, to protect approximately \$1.3 million annual local funding that cannot be taken by the State, shall Pacifica School District renew expiring local funding, protect quality education in local elementary/middle schools, enhance math, science, history, reading/writing programs, attract/retain qualified teachers, support well-rounded education like art/music programs, computer/technologies and instruction, libraries and support struggling students, at \$118 annually for 10 years, with citizen oversight, senior citizen exemptions, and no funds for administrators? (Election held 6/7/2016.)	Education	\$118 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption.	Special Tax	\$ 1,300,000	7/1/2017	6/30/2027	6/7/2016	77.51
San Mateo	Redwood City School District	Measure U — To maintain quality education for local elementary and middle school students, with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support arts and music programs; shall the Redwood City Elementary School District renew its educational parcel tax at \$85, providing \$1,900,000 annually for 14 years, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators and all money benefitting local schools? (Election held 11/8/2016.)	Education	\$85 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and to disabled seniors with income less than 250% of poverty limit. Properties exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	\$ 1,900,000	7/1/2017	6/30/2031	11/8/2016	79.81
Santa Clara	Franklin-McKinley School District	Measure HH — To improve the quality of education and enhance student achievement, by expanding counseling and tutoring programs for at-risk students; maintaining small class sizes in kindergarten through third grade; enhancing reading, science/math programs; retaining teachers; expanding student access to after school programs, shall Franklin-McKinley School District renew without increasing its expiring parcel tax at \$72 annually for 9 years, with citizen oversight, audits and an exemption for senior citizen homeowners? (Election held 11/8/2016.)	Education	\$72 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$1,100,000 - \$1,200,000	7/1/2018	6/30/2027	11/8/2016	80.35
Santa Clara	Los Altos School District	Measure GG — To continue excellent education for all local public elementary and junior high school students; maintain outstanding core academics, innovative science, technology, engineering and math programs; and attract and retain highly qualified teachers; shall Los Altos School District renew its expiring annual education parcel tax at \$223 per parcel for eight years, providing approximately \$2.8 million annually for local schools, with independent oversight, no funds for administrators' salaries, exemptions for seniors, and all funds benefitting local public schools? (Election held 11/8/2016.)	Education	\$223 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 2,800,000	7/1/2017	6/30/2025	11/8/2016	70.94
Santa Clara	Moreland School District	Measure G — To maintain quality education at our neighborhood elementary and middle schools by attracting and retaining quality teachers, strengthening strong reading, math and science, maintaining music and art programs, keeping school libraries open, class sizes small and campuses clean and safe, shall Moreland School District renew its expiring school parcel tax at \$142 per year for eight years, with an exemption for seniors, a citizens' oversight committee, no money for administrator salaries, and every dollar benefitting Moreland schools? (Election held 6/7/2016.)	Education	\$142 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and to disabled seniors with income less than 250% of poverty limit. Properties exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	Unavailable	7/1/2017	5/30/2025	6/7/2016	73.69
Santa Clara	San Jose Unified School District	Measure Y — To improve education in local neighborhood schools by supporting core academic programs in reading, writing, math, the arts and science, preparing students for college and careers and attracting and retaining high performing teachers and educational staff, shall San Jose Unified School District authorize an annual \$72 school parcel tax for 8 years, raising approximately \$5 million annually, with independent citizen oversight, no funds for district office administrators' salaries, a senior citizen exemption and all funds benefitting local neighborhood schools? (Election held 11/8/2016.)	Education	\$72 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and disabled seniors.	Special Tax	\$ 5,000,000	7/1/2017	6/30/2025	11/8/2016	67.12
Santa Clara	Sunnyvale School District	Measure BB — To renew the Sunnyvale School District parcel tax to support classroom programs including math, English, science and technology; to attract and retain quality teachers and keep class size small; shall Sunnyvale School District be authorized to renew its existing \$59 per parcel tax providing \$1 million annually for seven years beginning July 1, 2018, with exemptions for senior citizens and all expenditures audited and reviewed by a citizens' oversight committee with no funds spent on administrators? (Election held 11/8/2016.)	Education	\$59 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and to disabled seniors with income less than 250% of poverty limit. Properties exempt from state ad valorem tax shall also be exempt from parcel taxes.	Special Tax	\$ 1,000,000	7/1/2018	6/30/2026	11/8/2016	74.40

California's Parcel Taxes Approved in 2016

COUNTY	JURISDICTION	DESCRIPTION	PURPOSE	RATE	UNIFORMITY	EXEMPTIONS	LEVY TYPE	ESTIMATED ANNUAL REVENUE	EFFECTIVE DATE	SUNSET DATE	ELECTION DATE	VOTE
Santa Clara/Santa Cruz	Los Gatos-Saratoga Joint Union High School District	Measure A — To provide stable funding for local high schools, maintain outstanding core academic programs and high quality science, math, technology and engineering courses, attract and retain highly qualified teachers, and provide programs that help students prepare for college and careers, shall Los Gatos-Saratoga Union High School District renew its expiring education parcel tax at \$49 per year for eight years, with citizen oversight, and exemption for seniors, no funds for administrator's salaries, and every dollar benefitting local high schools? (Election held 5/3/2016.)	Education	\$49 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. Properties exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 955,000	7/1/2017	6/30/2025	5/3/2016	70.36
Santa Cruz	Boulder Creek Fire Protection District	Measure N — To provide local fire protection and emergency medical services and to ensure prompt response times for 9-1-1 emergency calls, shall an ordinance establishing an annual parcel tax of \$35 per parcel for thirty years be established with all money going to protect local fire and emergency medical services, including the acquisition of new fire and emergency response vehicles, protective gear and equipment, and self-contained breathing apparatus be adopted by the Boulder Creek Fire Protection District? (Election held 11/8/2016.)	Fire Prevention and Suppression	\$35 per parcel annually.	Uniform	Properties exempt from property tax shall also be exempt from parcel taxes.	Special Tax	\$ 173,500	7/1/2017	Indefinite	11/8/2016	83.84
Santa Cruz	County of Santa Cruz	Measure S — To modernize, upgrade and repair local libraries in Santa Cruz, Aptos, Live Oak, Scotts Valley, Boulder Creek, Capitola, Felton and La Selva Beach -- replace failing roofs, outdated bathrooms, electrical systems/ structurally damaged facilities; support growing use by children, seniors, veterans and others; expand access to modern technology; and construct/ expand facilities where necessary; shall Santa Cruz Libraries Facilities Financing Authority issue \$67,000,000 in bonds for Santa Cruz Libraries Facilities Financing Authority Community Facilities District No. 2016-1; levy a special tax annually on parcels within the Community Facilities District; establish an initial appropriations limit; and assure mandatory accountability? (Election held 6/7/2016.)	Library	\$49.50 annually for single-family residential parcels; \$49.50 for multi-family residential parcels; and \$86.00 annually for agricultural, commercial or recreational parcels.	Non-Uniform	Publicly owned parcels and undeveloped parcels shall be exempted from parcel taxes.	Mello-Roos Special Tax	\$ 2,233,333	7/1/2017	Considered every year	6/7/2016	70.38
Santa Cruz	Live Oak School District	Measure R — To protect quality education with funds that cannot be taken by the State, including science, art, music, reading, math and tutoring programs, attract and retain qualified teachers, support library services, and preserve small class sizes and after school programs to keep children safe, shall Live Oak School District renew its existing annual education parcel tax at \$98, for twelve years, with exemptions for senior citizens, citizen oversight, mandatory audits and no money for administrative salaries? (Election held 6/7/2016.)	Education	\$98 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to anyone receiving federal benefits, regardless of age. Property exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 600,000	7/1/2018	6/30/2030	6/7/2016	80.13
Santa Cruz	Zayante Fire Protection District	Measure O — To provide for immediate response to emergency calls, and continue to fund emergency vehicles, equipment and training for the volunteer fire district. Shall the Zayante Fire Protection District impose a \$68 parcel tax to replace the \$35 parcel tax from 1992? The general obligation bond would also retire in 2017 which cost the average home owner \$24.00. The average increase per parcel would be \$9.00 per year. The tax would begin July 1, 2017 and be adjusted annually? (Election held 11/8/2016.)	Fire and Emergency Medical Services	\$68 per parcel annually.	Uniform	No exemptions available.	Special Tax	\$ 132,117	7/1/2017	Indefinite	11/8/2016	80.13
Siskiyou	Lake Shastina Community Services District	Measure B — Shall the Lake Shastina Community Services District increase their special tax for police services to \$110 per year? This reflects an increase of \$3.75 per month on each parcel and is the first increase in twenty years. This measure provides for recruiting and retaining qualified law enforcement personnel, furnish, operate and maintain vehicles and essential safety equipment, and police related services for the protection of life and property in the Lake Shastina Community Services District. (Election held 11/8/2016.)	Public Safety	\$110 per parcel annually.	Uniform	Parcels belonging to any county, state, or federal government agency shall be exempt from parcel taxes.	Special Tax	\$ 430,000	12/1/2016	Indefinite	11/8/2016	66.75
Solano/Yolo	Davis Joint Unified School District	Measure H — To provide outstanding academics in math, science, reading, writing, instructional technology and programs in athletics, arts and music; provide high quality teachers; limit class sizes; and support student health and safety; shall the Davis Joint Unified School District replace its expiring parcel taxes with a single eight year parcel tax of \$620/year, raising approximately \$9.5 million/year, adjusted for inflation; with senior and disability exemptions; with citizens oversight; for the exclusive use of Davis schools? (Election held 11/8/2016.)	Education	\$620 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons and disabled seniors.	Special Tax	\$ 9,500,000	7/1/2017	6/30/2025	11/8/2016	71.88
Sonoma	Kenwood School District	Shall the Kenwood School District, serving the children of Kenwood, provide funds for the purpose of continued reduction of class size and the maintenance and enhancement of academic and educational programs of the Kenwood School District by continuing its current special tax based upon the use or right of use on each assessor's parcel within the boundaries of the Kenwood School District for a period of five (5) years beginning July 1, 2017 and increasing its appropriations limit for the maximum time allowed by law by the amount of revenue generated by that special tax?	Education	\$52 per parcel annually.	Uniform	Parcels owned and occupied as a principal residence by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to the owner of any parcel that is deemed "unusable" by the Sonoma County Assessor's Office. Multiple contiguous parcels may be charged as one parcel.	Special Tax	\$ 100,000	7/1/2017	6/30/2022	8/30/2016	77.4
Sonoma	Rincon Valley Union School District	Measure H — To renew the community's commitment to great local schools by enhancing computer and technology education, maintaining libraries, preserving classroom and instrumental music programs, and supporting science programs with \$1.1 million In annual funding, shall the Rincon Valley Union School District renew its existing annual tax beginning In 2018 for twelve years at the rate of \$96 per parcel with annual \$3 increases and a complete exemption for parcels owned and occupied by senior citizens 65 years and older? (Election held 11/8/2016.)	Education	\$96 per parcel annually.	Uniform	Parcels owned and occupied by seniors 65 years and over may apply for an exemption. An exemption shall also be granted to disabled persons, regardless of age.	Special Tax	\$ 1,000,000	7/1/2018	6/30/2030	11/8/2016	70.90
Trinity	Mountain Communities Healthcare District	Measure G — To continue providing 24-hour emergency medical care locally with doctor on duty; improve Trinity Hospital's long-term financial stability; maintain / improve local healthcare services throughout Trinity County, including urgent care; shall Mountain Communities Healthcare District reduce its existing parcel tax to \$30 per undeveloped parcel, \$114 per dwelling unit / improved non-residential parcel annually providing \$825,000 per year for five years, with rates analyzed after 2 years for additional possible reductions; with annual independent audits? (Election held 11/8/2016.)	Health Care	\$30.00 for each undeveloped parcel; \$114.00 for each dwelling unit; and \$114.00 for each nonresidential development.	Non-Uniform	No exemptions available.	Special Tax	\$ 825,000	7/1/2017	6/30/2022	11/8/2016	69.03
Ventura	Nyeland Acres Community Facilities District	Measure O — Shall Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center) levy a special tax upon the properties within the District at a base rate of \$98.75 per year per single family residential unit with a capped cost-of-living adjustment, to pay for the maintenance and utilities for a neighborhood park and community center in Nyeland Acres to be purchased and renovated by the County of Ventura if this special tax is approved? (Election held 1/26/2016)	Parks and Recreation	\$98.75 per parcel for single family residences; \$61.23 per parcel for multi-family residences; \$49.38 for each 1/5 acre of retail, industrial, or office property; \$59.25 for each 1/5 acre of mobile home property; and \$32.59 per undeveloped parcel.	Non-Uniform	No exemptions available.	Mello-Roos Special Tax	\$ 50,000	7/1/2016	Indefinite	1/26/2016	70.68
Ventura	Ventura Unified School District	Measure R — To aid in preserving and improving academic programs including reading, writing, music, art, science and math; fund computer technology; retain qualified teachers; and assist in maintaining career and technical training programs; shall Ventura Unified School District renew its existing \$59 parcel tax for four years, raising approximately \$2.2 million annually, with an independent citizens' oversight committee, all funds spent on neighborhood schools, and no money used for administrative salaries or taken by the State and spent elsewhere? (Election held 11/8/2016.)	Education	\$59 per parcel annually.	Uniform	Property exempt from property taxation shall also be exempt from parcel taxes.	Special Tax	\$ 2,200,000	7/1/2017	6/30/2021	11/8/2016	75.12