

Proposition 218 2021



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This reference guide has been prepared in an effort to answer frequently asked questions. It is for general information only and does not have the force and effect of law, regulation, or rule. In case of conflict, the law, regulation, or rule will apply. Refer to the code sections cited for more information.

This guide is distributed with the understanding that the Ventura County Elections Division is not rendering legal advice and that this guide is, therefore, not to be a substitute for private legal counsel.

Unless otherwise indicated, all code sections referenced are from the California Elections Code.

Background

In 1978, Proposition 13 was passed by California voters; it was intended to provide property tax relief and to require voter approval of tax increases. However, the result was a severe limitation on ad valorem property taxes (property taxes based on assessed value of property). As a result, local governments had to look elsewhere to find money to fund public services and improvements. These agencies turned to benefit-based assessments, special taxes, and user fees, which were not subject to Proposition 13 limitations. This resulted in increasing property tax bills, the very thing that Proposition 13 set out to prevent.

Proposition 218

In 1996, California voters passed Proposition 218, the “Right to Vote on Taxes Act.” This California Constitutional amendment protects taxpayers by limiting the methods by which local governments, including charter cities, can increase taxes, fees, and charges without taxpayer consent. Proposition 218 requires voter approval prior to any imposition or increase of general taxes, assessments, and certain user fees.

Upon the passing of Proposition 218, Articles XIII C and XIII D were added to the California Constitution. Senate Bill 919, the “Proposition 218 Omnibus Implementation Act,” was created to prescribe specific procedures and parameters for local jurisdictions in complying with Articles XIII C and XIII D of the California Constitution. SB 919 was approved by the Governor on July 1, 1997.

Article XIII C of the California Constitution generally requires a majority vote of the electorate for a local government to impose, extend, or increase any *general taxes*, and a two-thirds (2/3) vote of the electorate to impose, extend, or increase any *special tax*, and permits the use of the initiative to affect local taxes, assessments, fees, and charges.

Article XIII D of the California Constitution generally requires that assessments, fees, and charges be submitted to property owners for approval or rejection after the provision of written notice and the holding of a public hearing. Agencies must provide full disclosure of the proposal to each property owner.

Proposition 218 radically changed the way in which local governments raise revenues by ensuring taxpayer approval of new charges and increases to existing charges. The unique thing about Proposition 218 is that voters can even repeal or reduce charges through the initiative process.

Which Local Revenues Are Affected By Proposition 218?

	Affected	Not Directly Affected
Taxes	New and recently imposed “general” taxes	Property Taxes Bradley-Burns Sales Taxes Special Taxes Vehicle License Taxes Redevelopment Revenues Mello-Roos Taxes Timber Taxes
Assessments	All new or increased assessments Some existing assessments	Most existing assessments
Fees	Property-related fees (Fees imposed as an “incident of property ownership”)	Fees that are NOT property-related Gas and Electric fees Developer fees

The Assessment Ballot Proceeding



Assessment ballot proceedings are performed for the purpose of supplying an area, determined by an agency, with a special benefit or proposed public improvement. The improvement requires that the land parcels within the proposed area be assessed based on the proportionate special benefit derived by the parcel. Assessment means any levy or charge upon real property including, but not limited to, a special assessment, benefit assessment, or maintenance assessment. The assessments associated with these types of assessment ballot proceedings include flood control, vector control, sidewalk and street maintenance taxes, garbage, sewer, and storm water fees, etc.

These types of assessment ballot proceedings are performed by independent agencies, and are conducted wholly by mail. This type of ballot proceeding is performed at the city level rather than the county level, since these types of proceedings are conducted for small areas where a limited number of voters are affected.

For more information regarding assessment ballot proceedings, refer to the [Additional Resources](#) listed at the end of this guide. Senate Bill 919 is an excellent resource for understanding how to perform a Proposition 218 assessment ballot proceeding.

Engineer’s Report

Assessments must be supported by a detailed engineer’s report prepared by a Registered Professional Engineer certified by the State of California. Each city in Ventura County has vendors retained specifically for performing Proposition 218 assessments. Check with the

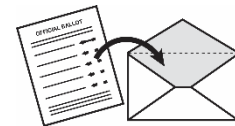
City Clerk in the respective city for names of vendors authorized to perform assessments for this type of ballot proceeding.

Definition of Ballot

When an assessment ballot proceeding is conducted by mail, the following rules apply:¹

- The proceeding shall be denominated an “assessment ballot proceeding” rather than an election.
- Ballots shall be denominated “assessment ballots.”

Mail Ballot Election Guidelines



The established mail ballot election dates are as follows:²

- The first Tuesday after the first Monday in May of each year.
- The first Tuesday after the first Monday in March of each even-numbered year.
- The last Tuesday in August of each year.

Criteria

A local, special, or consolidated election may be conducted wholly by mail if all of the following conditions apply.³

- a) The governing body of the local agency authorizes the use of mailed ballots for the election.
- b) The election is held on an established mailed ballot election date pursuant to Section 1500.
- c) The election is one of the following:⁴
 - (1) An election in which no more than 1,000 registered voters are eligible to participate.
 - (2) An election on a measure or measures restricted to (A) the imposition of special taxes, or (B) expenditure limitation overrides, or (C) both (A) and (B), in a city, county, or special district with 5,000 or less registered voters calculated as of the time of the last report of registration by the county elections official to the Secretary of State.
 - (3) An election on the issuance of a general obligation water bond in accordance with Section 12944.5 of the Water Code.
 - (4) An election or assessment ballot proceeding required or authorized by Article XIII C or XIII D of the California Constitution. However, when an assessment ballot proceeding is conducted by mail pursuant to this section, the following rules apply:

¹ §4000 (c) (8) (A-B)

² §1500

³ §4000

⁴ See §4000 for additional conditions not applicable to Ventura County

- A. The proceeding shall be denominated an “assessment ballot proceeding” rather than an election.
- B. Ballots shall be denominated “assessment ballots.”

Exception for Special Districts

Elections Code §4002 states: “Notwithstanding Section 4000, a special district may conduct its elections by mail in accordance with §§1500, 4104, 4105, and 4108.”

Elections Code §4108 states: “Notwithstanding any other provisions of law and regardless of the number of eligible voters within its boundaries a district may, by resolution of its governing board, conduct any election by all-mailed ballots pursuant to Division 4 (commencing with §4000).”

An election conducted pursuant to §4108 must be held on a date prescribed in §1500 or on any date other than an established election date.

Additional Resources

League of California Cities

1400 K Street, Suite 400
Sacramento, CA 95814
Phone (916) 658-8200
Website: <http://www.cacities.org>

California Secretary of State

1500 11th Street
Sacramento, CA 95814
Phone (916) 653-6814
Website: <http://www.sos.ca.gov>

Official California Legislative Information

Website: <http://leginfo.legislature.ca.gov>

California Tax Data

comprehensive online data source covering property tax legislation
100 Pacifica #470
Irvine, CA 92618
Phone (949) 789-0660
Website: <http://www.californiataxdata.com>