

Bond Case Briefs

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Alameda County Taxpayers' Association v. County of Alameda

Court of Appeal, First District, Division 5, California - January 31, 2025 - Cal.Rptr.3d - 2025 WL 354424

County taxpayers' association and individual and retail taxpayers brought action against county, raising challenges to validity of sales tax adopted by county voters pursuant to ballot measure.

The Superior Court sustained demurrers without leave to amend as to all challenges to tax and issued judgment. Taxpayers' association and taxpayers appealed.

The Court of Appeal held that:

- Court would grant request for judicial notice as to reporter's transcript of hearing and deny it as to video recording and transcript of meeting;
- Measure was not special tax;
- Association and taxpayers failed to demonstrate trial court abused discretion in denying them leave to amend complaint;
- Association and taxpayers failed to demonstrate ballot materials profoundly misled electorate;
- Measure did not raise aggregate sales tax above statutory limit, even if exemption did not apply to measure; and
- Bills that enacted sales tax cap exemptions were not unconstitutional special legislation.