

# **Bond Case Briefs**

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## **TAX - CALIFORNIA**

### **City and County of San Francisco v. All Persons Interested in Matter of Proposition C**

**Court of Appeal, First District, Division 4, California - June 30, 2020 - Cal.Rptr.3d - 2020 WL 3529750 - 20 Cal. Daily Op. Serv. 6497 - 2020 Daily Journal D.A.R. 6829**

City brought action to establish that voter initiative to adopt special tax was validly enacted.

The Superior Court granted city judgment on pleadings, and initiative's opponents appealed.

The Court of Appeal held that:

- Constitutional provision requiring two-thirds vote of qualified electors to approve special taxes adopted by "Cities, Counties and special districts" did not apply to limit citizens' initiative power to raise special tax by majority vote;
- Constitutional provision requiring two-thirds vote of qualified electors to approve special taxes adopted by "local government" did not apply to limit citizens' initiative power to raise special tax by majority vote; and
- City charter did not require that voter initiative to impose special tax obtain concurrence of two-thirds of voters.