

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - CALIFORNIA

Howard Jarvis Taxpayers Association v. City and County of San Francisco

Court of Appeal, First District, Division 5, California - January 27, 2021 - Cal.Rptr.3d - 2021 WL 265412 - 21 Cal. Daily Op. Serv. 995 - 2021 Daily Journal D.A.R. 948

Organizations representing taxpayers and business owners brought action seeking to invalidate municipal ballot initiative imposing additional tax on commercial rents to fund early childcare and education on ground that it was passed by simple majority of voters, rather than two-thirds supermajority.

The Superior Court granted summary judgment in favor of city. Organizations appealed.

The Court of Appeal held that initiative imposing additional tax on commercial rents to fund city's early childcare and education program was valid and enforceable after being passed by simple majority of voters.

Municipal ballot initiative imposing additional tax on commercial rents to fund city's early childcare and education program was valid and enforceable after being passed by simple majority of voters, and did not require two-thirds supermajority of voters for passage.