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County of Alameda v. Alameda County Taxpayers' Association, Inc.

Court of Appeal, First District, Division 5, California - January 29, 2024 - Cal.Rptr.3d - 2024 WL 323213

Advocacy organization and related parties brought action seeking to invalidate citizen's tax initiative to fund early childhood education and pediatric health care in county, which measure had been approved by a majority of voters during election.

The Superior Court concluded that measure was valid and entered judgments in county's favor. Organization and related parties appealed, and appeals were consolidated.

The Court of Appeal held that:

- If a local special tax is imposed via citizens' initiative, only a simple majority vote is required to adopt it, and
- Measure did not clearly, positively, and unmistakably violate Constitution section forbidding initiative statutes from identifying private corporation to perform any function.

A local tax enacted by voter initiative is not a tax imposed by local government within the meaning of Constitutional amendment providing that no local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two–thirds vote.

Voter initiative measure to fund early childhood education and pediatric health care in county, which named county's only "Level 1" pediatric trauma center and described center as a critical provider of pediatric care in the community without assigning center any function, power, or obligation, did not clearly, positively, and unmistakably violate Constitution section forbidding initiative statutes from identifying private corporation to perform any function, even though measure imposed duty on County Board of Supervisors to consult with multiple experts, including the local pediatric hospital, before spending revenue from Pediatric Health Care Account; experts themselves had only a passive role as consultees with no duties, no authority to make decisions, and no obligation to answer the phone when Board called, measure was carefully drafted to avoid naming specific private corporation in any exclusive role, and measure provided voters important information about where some of their tax money would be spent.

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