

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **TAX - CALIFORNIA**

### **San Bernardino County Fire Protection District v. Page**

**Court of Appeal, Fourth District, Division 2, California - February 14, 2024 - Cal.Rptr.3d - 2024 WL 619193**

County fire protection district petitioned for writ of mandate challenging validity of initiative petition seeking to repeal a special tax on annexed property in district pursuant to state constitutional amendment restricting local government's ability to impose taxes without voter approval.

The Superior Court granted petition. Initiative proponents appealed, and district cross-appealed.

The Court of Appeal held that:

- Elections Code section criminalizing knowing false statements about initiative petitions did not apply;
- Initiative contained false and misleading statements implying that the special tax was unconstitutional; and
- District's cross-appeal was moot.

Initiative petition seeking to repeal a special tax on annexed property in county fire protection district contained false and misleading statements implying that the special tax violated state constitutional amendment restricting local government's ability to impose taxes without voter approval, and therefore the initiative was invalid; initiative petition's notice and text made implied false and misleading statements that the constitutional amendment applied and that the special tax violated the amendment because annexed property owners did not have the opportunity to vote on the special tax and approve it by a two-thirds vote, but the initiative's implied irrefutable facts were objectively verifiable as incorrect based on well-founded legal authority.