Bond Case Briefs

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Osborne v. Logan

Court of Appeal, Second District, California - July 24, 2026 - Cal.Rptr.3d - 2026 WL 2137313

Registered voters filed petition for writ of mandate seeking order requiring change in ballot language for $9 million school district bond measure, arguing that the tax rate should be stated on the ballot per $100,000 of assessed property value, consistent with voter information materials, rather than per $100 as the district had done.

The Superior Court denied the petition. Voters appealed.

The Court of Appeal held that ballot was required to state the tax rate in same manner as ballot information materials, specifically, in terms of tax rate per $100,000 of assessed valuation.

Court of Appeal would exercise its discretion to decide technically moot issue whether proponents of school district bond measure could represent the taxes property owners would pay in one unit of measurement on the ballot and a different unit of measurement in voter information materials the Legislature required for bond measures under exception for appeals presenting issue of general public interest that are likely to recur; how ballots expressed tax rates was a contemporary issue of statewide importance, and the tax rate issue was likely to recur in subsequent elections, and already recurred in statewide primary election.

Official government document listing school district bond measures that appeared on most recent ballot, which was not in the record, was proper subject of judicial notice, on appeal of trial court's denial of writ of mandate seeking order requiring changes to language of ballot measure for issuance of school district bonds that would be repaid by ad valorem tax on district's property owners.

Ballot for school district bond measure that would be repaid by ad valorem tax on district's property owners was required to state the tax rate for bond measures in same manner that ballot information materials provided to voters were required to state it, in terms of tax rate per $100,000 of assessed valuation, not, as district stated it, per $100 of assessed valuation; deviation in form, presenting tax rate for bond measure in terms of cost per $100 in assessed valuation, frustrated Legislature's goal of ensuring voters understood effect that issuing bonds would have on their property taxes.