

Bond Case Briefs

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Holtz v. Moreles

**Court of Appeal, Sixth District, California - September 23, 2026 - Cal.Rptr.3d - 123
Cal.App.5th 566 - 2026 WL 2858444 - 2026 Daily Journal D.A.R. 8555**

County residents filed a preelection complaint and petition for writ of mandate against county registrar of voters and county board of supervisors, seeking to challenge board's invocation of its emergency authority, under the "cases of emergency" exception to its state constitutional obligation to submit proposed general tax increases with general elections, to submit a proposed sales tax increase with a special election, and arguing that the language of the ballot question for the tax increase and the impartial analysis prepared by the county counsel violated Elections Code requirements for impartial, nonargumentative, and accurate ballot materials.

After expedited briefing and a three-day hearing on the merits, the Superior Court denied the writ and declaratory and injunctive relief as to the invocation of emergency authority, but directed modifications to the ballot measure and impartial analysis language. Residents appealed.

The Court of Appeal held that:

- Phrase "cases of emergency" refers to cases of unforeseen circumstances or combination of unforeseen circumstances that call for immediate action, and
- Board acted validly when it invoked its emergency authority to seek voter approval of sales tax increase by special election.

Ordinary meaning of phrase "cases of emergency," without special limitation as to nature of emergency, applied to interpretation of emergency exception to local governments' state constitutional obligation to submit proposed general tax increases with general elections; while enacting proposition had stated purpose of limiting local government revenue and enhancing taxpayer consent, provision setting forth exception required only that emergency be declared by unanimous vote of local governing body and contained no preference, distinction, or limitation as to nature of emergency, and recognizing broad interpretation of "cases of emergency" did not alter or diminish requirement that any general tax increase, extension, or imposition be submitted to electorate and approved by majority vote.

Under either standard requiring factual and objective determination of whether actual emergency existed or under standard looking to whether facts constituting emergency were recited in ordinance and were such that they might reasonably be held to constitute emergency, county board of supervisors acted validly when it invoked its emergency state constitutional authority to seek voter approval of a general sales tax increase by special election instead of by general election.