

HJTA is the Taxpayers' Resource • www.hjta.org



# Taxing Times

“Eternal vigilance is the price of liberty.”  
Often quoted by  
Howard Jarvis

The Official Newsletter of the Howard Jarvis Taxpayers Association ★ Howard Jarvis, Founder ★ Vol. 50, Issue 3 ★ Fall 2024

## VOTE NO ON 5 TO STOP THE TAX HIKES

Without a doubt, the most deceptive and dangerous measure on the 2024 ballot is Proposition 5, a constitutional amendment proposed by the legislature that would make it easier to raise property taxes.

Proposition 5 is the measure formerly known as Assembly Constitutional Amendment (ACA) 1. It's an attack on the important taxpayer protection in Proposition 13 (and in earlier versions of the state Constitution) that requires a two-thirds vote of the electorate before a city, county or special

district can borrow money by issuing bonds.

Local bonds are repaid by putting new charges on property tax bills. Those charges continue for decades, and each new bond measure that is approved by voters is added on top of previous charges, in addition to the basic property tax of 1% of assessed value.

Back in 2000, California voters were persuaded to change the Constitution to allow school bonds to pass with just 55% voter approval, instead of two-thirds

(66.7%). Many more bonds were approved under this lower standard, as any homeowner can see on their property tax bill. Charges for bond debt are listed in the section labeled “voted indebtedness” or something similar.

Proposition 5 would lower the standard for approving local bonds to 55% for almost everything. It applies to “infrastructure,” which is broadly



Proposition 5 would make it easier to raise property taxes, again and again and again.

defined, and also to “affordable housing,” again defined so broadly that it even includes cash assistance.  
*Continued on page 10*

## NO ON 2 AND 4: \$20 BILLION IN DEBT FOR SCHOOL BUILDINGS, CLIMATE PROJECTS

State lawmakers blew a \$100 billion budget surplus and now face multiple years of budget deficits, but rather than slow down their spending, they've decided to borrow another \$20 billion to keep it going.

Proposition 2 on the November ballot asks voters to approve \$10 billion in new bond debt for school buildings, and Proposition 4 seeks

approval for \$10 billion to fund an assortment of programs said to be needed to fight climate change. Bonds are the most expensive way to pay for anything, nearly double the cost of pay-as-you-go from the annual budget. The Howard Jarvis Taxpayers Association recommends a “No” vote on Propositions 2 and 4.

California already owes investors more than \$78 billion in bond

debt. Bonds are borrowed money that must be paid back, plus interest, even if the state has to cut vital programs to do it. Governor Gavin Newsom recently declared a budget emergency because the state spends more than it takes in.

Statewide general obligation bonds are paid back from the general fund and don't automatically raise taxes. However, Proposition

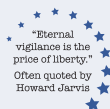
2 will result in higher local property taxes, because school districts must come up with a “local match” of funds in order to qualify to receive state bond funds. That will lead to districts issuing new local school bonds, which are paid for by adding new charges to property tax bills.

Proposition 2 would pay for  
*Continued on page 11*

**Taxing Times**

Published by the Howard Jarvis Taxpayers Association (HJTA). Susan Shelley, Editor. ISSN: 1092-8766

**Headquarters**  
621 S. Westmoreland Avenue, Suite 200  
Los Angeles, CA 90005-3971  
(213) 384-9656



**Latest on Repeal  
the Death Tax**

*See page 5*

**Candidate  
Endorsements**

*See page 6*

**Ballot Measure  
Endorsements**

*See pages 7-8*





## PRESIDENT'S MESSAGE

## Californians Losing Confidence in State's Political Leadership, and Rightly So *By Jon Coupal*

Mounting evidence reveals that Californians are rapidly losing confidence in the state's political leadership. That loss in confidence is driven by the perception, much of it based in reality, that our elected officials simply aren't addressing the real problems facing Californians.

Those in power will contend that voters are satisfied with the current political structure because little has changed over the last two decades. But citizens are fully aware that an entrenched political class is virtually impossible to dislodge. Factors that combine to keep the elected officials in power include inherent incumbent advantages, a compliant media, overwhelming financial support from public sector labor, and changes in election laws designed to protect incumbents (some of which were passed in the middle of an election cycle).

A better measure of voter discontent is reflected in the outcome of local and state ballot measures. In 2020, progressive interests thought that the timing was right to advance the anti-Prop. 13 split-roll initiative raising property taxes on commercial property. But even with several factors in their favor in that election cycle, the effort failed, as did another 2020 ballot measure seeking approval of a \$16 billion school construction bond.

More recently, Proposition 1, the ballot measure to address homelessness heavily financed by the fundraising machine of Gov. Gavin Newsom, barely eked out a win against opposition that spent almost nothing. The thin margin of victory — 50.2% to 49.8% — suggests that voters are now reflexively distrustful of what they are being told by politicians.

A major test of voter discontent in California was set for the November ballot in the form of the Taxpayer Protection and Government Accountability Act (TPA). Sponsored by taxpayer and business organizations, it aimed to restore key provisions of Proposition 13 and other pro-taxpayer laws that give voters more control over when and how new tax revenue is raised.

The state's well-funded spending interests launched a multi-front assault to stop TPA by any means possible. This included a lawsuit by the Legislature and Gov. Gavin Newsom that resulted in the state Supreme Court refusing to allow Californians to vote on the measure.

The reason political elites were so panicked about TPA is that polling revealed strong support among the electorate. And recent headlines from California provide little comfort to those who argue that the Golden State retains its sheen under the

current one-party government.

In March, the California State Auditor issued a report highly critical of the effectiveness of the state's expenditure of \$24 billion over the last five years on the homelessness crisis. According to the state auditor, California fails to track whether all that spending on the crisis is doing any good at all.

If this story of billions lost to waste, fraud or mismanagement sounds familiar, it should. Like a broken record, this is the very essence of California government. Volumes have been written about California's High-Speed Rail project wasting billions with virtually no chance of completion. The same is true with the debacle of the \$30 billion lost to fraud by the Employment Development Department and, more recently, hundreds of millions in enrollment fraud in the California Community College system.

Finally, while it is true that other states have their own problems, the California "confidence conundrum" is unique in its depth. In an article in *National Review*, Jim Geraghty writes that, in most states, the disparity between the perception of whether their states are on the right track or wrong track versus their perception of the federal government, the numbers are

*Continued on page 4*



## BOARD OF DIRECTORS

GLORIA PHILLIPS

BILL KELSO

CRAIG MORDOH

SEN. JIM NIELSEN  
(RET.)

TREVOR GRIMM

IN MEMORIAM – 1938–2019

GARY HOLME

IN MEMORIAM – 1943–2022

## PRESERVE THE BENEFITS OF PROPOSITION 13

At the Howard Jarvis Taxpayers Association, we have received a number of inquiries from those wishing to help us preserve the benefits of Proposition 13 for their children, grandchildren and heirs. If you would like more information about making an endowment to the Howard Jarvis Taxpayers Association or the Howard Jarvis Taxpayers Foundation, visit [www.hjta.org](http://www.hjta.org) and click on the MENU, then click on "About," then click on "HJTA Heritage Society"; write to us at 621 S. Westmoreland Ave., Suite 200, Los Angeles, CA 90005; email us at [info@hjta.org](mailto:info@hjta.org); or call us at 213-384-9656.

 Howard Jarvis  
Taxpayers Association

## Heritage Society

### We thank and appreciate the following for their generous donations:

The Selck Family,

*in the name of Lester John Selck and Jane Selck*

The Gardner Grout Foundation

The Benson Foundation

The Allan W. and Elizabeth A. Meredith Trust

Baker Family Donor Advised Fund

*at the Rancho Santa Fe Foundation*

The Stanley E. Corbin Trust

The V. Lorel Bergeron Trust

A big "Thank You" to the Members of the *Heritage Society* who help make our work on behalf of taxpayers possible!



## IT HAS NEVER BEEN MORE IMPORTANT TO SUPPORT THE HOWARD JARVIS TAXPAYERS ASSOCIATION

We were shocked and horrified that the California Supreme Court removed the Taxpayer Protection and Government Accountability Act from the November ballot. This fully qualified initiative sought to restore the constitutional limits on taxation that courts have eroded or allowed to erode over the years.

The situation for taxpayers is now extremely serious. If the constitution can be ignored and the people's power of initiative can be ignored, California taxpayers are left without any ability to exert control over their government. Is this the end of taxpayer protection? Is this the death knell for Proposition 13?

Not if the Howard Jarvis Taxpayers Association has anything to say about it.

We at HJTA are doubling down — more outreach, more education, more advertising, and more aggressive efforts to stand up for taxpayers in the Legislature, in the courts, in the media and in ballot battles. We are here for you.

You can help us by strengthening our efforts. Here's how.

The Howard Jarvis Taxpayers Association has several affiliated entities that work together to protect Proposition 13 and all California taxpayers. In compliance with federal and state law, each affiliated entity has a separate purpose and files separate financial reports. Here's a guide to all the components of HJTA, and the many ways you can support our efforts on

your behalf.

The **Howard Jarvis Taxpayers Association** is a nonprofit organization, a 501(c)(4). This is the main HJTA entity. Donations to the Howard Jarvis Taxpayers Association support all the operations of the organization, including lobbying, member services, outreach, communications, grassroots operations, and our *Taxing Times* newsletter.

The **Howard Jarvis Taxpayers Foundation** enables legal and educational work on behalf of taxpayers. HJTF is a 501(c)(3) organization fully qualifying as a charitable organization under both California and federal law. HJTF's tax I.D. Number is 52-1155794. Donations to the Foundation may be **tax-deductible**; please consult your tax preparer.

**Protect Prop. 13, A Project of the Howard Jarvis Taxpayers Association** is a campaign committee registered with the California Secretary of State. Donations to the Protect Prop. 13 Committee support campaigns for ballot measures that protect taxpayers, as well as campaigns against ballot measures that threaten Proposition 13. **Only a campaign committee can pay for campaign advertising** and other related expenses; absolutely no funds from the Association or Foundation may be used in campaigns.

**No New Taxes, A Project of the Howard Jarvis Taxpayers Association** is another

campaign committee registered with the California Secretary of State. Donations to the No New Taxes Committee support campaigns against tax increases.

The **Howard Jarvis Taxpayers Association State Political Action Committee** is also registered with the California Secretary of State. HJTA-PAC supports candidates for office who support Proposition 13 and the right to vote on taxes.

The **Howard Jarvis Taxpayers Association Heritage Society** welcomes those members interested in planned giving to HJTA or HJTF through wills, trusts or gifts. Your contributions help to build an endowment that protects Proposition 13 and extends your legacy far into the future. For more information and to learn about potential tax benefits, please contact HJTA General Counsel Craig Mordoh. He can be reached at **213-384-9656** or by email at [Craig@hjta.org](mailto:Craig@hjta.org).

If you would like to make a donation to any HJTA entity, please visit our website at [hjta.org/take-action](http://hjta.org/take-action) or call our offices to have donation forms mailed to you. (We are required to collect donor information to comply with campaign finance laws.) You can reach the Sacramento office of HJTA at **916-444-9950** and the Los Angeles office at **213-384-9656**. You can also email HJTA at [info@hjta.org](mailto:info@hjta.org). Thank you for your support!

## SHOCKINGLY HIGH GOVERNMENT SALARIES RAISE QUESTIONS ABOUT LOCAL TAX HIKES

*By Tim Bittle, Chief Counsel*

As local governments demand that voters approve higher taxes, we thought it would be interesting to see how they're spending the tax dollars you already give them.

For example, there nearly was a **\$20 billion Bay Area Housing Bond, called Regional Measure 4**, on the November ballot in the nine Bay Area counties: Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma. Bonds are debt, repaid by placing new charges on property tax bills.

The bond proceeds would have been administered by the Bay Area Housing Finance Authority, which

does not build or provide housing, or have any expertise in building or providing housing. All of the money would have been doled out as grants to local governments and other agencies.

**However, Regional Measure 4 was withdrawn from the ballot after polling showed it would lose.**

The greatest need of most local governments is not to build more housing, but to balance their budgets — budgets bloated with high employee salary, health insurance and pension costs.

Public employee salaries and benefits are public record. To illustrate

where bond proceeds might end up, HJTA hand-counted how many public employees in the nine Bay Area counties (including their cities) are compensated \$300,000 or more per year.

The total shocked us. In just the Bay Area, **more than 11,000 county and city employees receive \$300,000 or more in annual compensation.** In fact, a large percentage of that 11,000 receive more than \$400,000 per year. And 13 of those public employees receive more than \$1 million per year.

As one might expect, the high population jurisdictions had

the greatest number of employees in the \$300K Club. For example, Santa Clara County and the City of San Francisco each had well over 2,500 employees in the \$300K Club.

On the other hand, there were some pleasant surprises. For example, despite the high cost of living in Marin County, some of its cities had the fewest public employees in the \$300K Club. Tiburon had two, the cities of Fairfax, San Anselmo, Ross, Larkspur, and Belvedere each had only one, and Corte Madera had zero.

**Taxpayers should keep the pressure on!** □



## A 'Whose Line Is It Anyway' Democracy

By Scott Kaufman, Legislative Director

*Whose Line Is It Anyway* is an improvisational comedy "game show." I used quotation marks because while there are games, one of the running gags is it's "the show where everything's made up and the points don't matter." That could be the state motto for the one-party state of California.

That's especially true of the tortured path many propositions took to the ballot this year.

Assembly Constitutional Amendment 1 (Proposition 5) was a direct attack on Proposition 13 that would have lowered the two-thirds vote of the electorate required to pass local special taxes (and bonds) to 55 percent. But proponents of the bill said it was really about democracy.

"It's pretty clear what we're doing here," said Assemblywoman Cecilia Aguiar-Curry. "It's just giving the opportunity for the citizens to vote on this."

Then something happened on the way to the ballot; polling indicated that ACA 1 would fail.

"Recent voter surveys have indicated a lack of support for the special taxes portion of the constitutional amendment," according to agenda documents from a recent meeting of the Metropolitan Transportation Commission and Association of Bay Area Governments Joint Legislation Committee.

They're counting on ACA 1's lower threshold for bonds to dramatically raise taxes in the Bay Area:

"Based on multiple polls conducted by EMC Research, it seems clear that a 55 percent vote threshold is critical to securing passage of the Bay Area Housing Finance

Authority's pending ballot measure for a \$20 billion regional housing bond."

So rather than giving citizens the opportunity to vote on it, because they might not get their way, they changed ACA 1. Their new proposal removes the provision in ACA 1 lowering the two-thirds vote for special taxes but retains the provision lowering the two-thirds vote for local general obligation bonds. Local bonds are almost always paid back through property-related fees and assessments. So, to get it to pass, they are just going to put it all on property owners like you.

*There are 35 propositions on the ballot? No. What? You forgot the motto again!*

Speaking of bonds, there is \$20 billion in statewide bonds on the ballot, too. Proposition 2 is a \$10 billion bond for school facilities and Proposition 4 is a \$10 billion bond for climate-related programs.

Bonds almost double (and, in many cases, have more than doubled) the cost of projects in nominal terms and these bonds will be paid by people decades from now that didn't even get to vote for their authorization. To make matters worse, the Legislature missed their own

deadline to put them on the ballot.

But wait, I am hearing you now, didn't I say they are on the ballot? Yes. But didn't I also just say the Legislature missed its own deadline to put them on the ballot? Yes. How can both those things be true? Oh, fair reader, you forgot that we live in a *Whose Line Is It Anyway* democracy. Everything is made up and the points don't matter.

The Legislature simply passed a bill declaring a special election on the same day as the November general election and consolidated the two together. How convenient! That's also how they intended to snake a watered-down Proposition 47 reform initiative on the ballot to compete with the citizen-initiated reform measure.

Prop. 47 from 2014, if you don't remember, recategorized crimes like shoplifting, grand theft, forgery, fraud, receiving stolen property, writing bad checks and others that don't exceed \$950 to misdemeanors rather than felonies. They called it the "Safe Neighborhoods and Schools Act."

You might be surprised to find out that making petty crime a slap on the wrist seems to have encouraged more crime and made our neighborhoods and schools less safe. So, public safety groups and commercial retailers collected signatures to put a Prop. 47 reform initiative on the ballot.

The governor and Legislative leaders didn't approve and sought to put their own competing measure on the ballot. Fortunately, the media scrutiny and Gov. Gavin Newsom's national aspirations caused them to rethink that and the

law enforcement, district attorney and business-backed Prop. 47 reform measure will be allowed to stand on its merits. That's Proposition 36 on your November ballot.

I hear you again, fair reader, you're saying, there is a Proposition 2 and Proposition 36? Yes. There are 35 propositions on the ballot? No. What? You forgot the motto again! In that bill where the Legislature made a special election so they could put those bonds on the ballot past their deadline, they also gave themselves prime placement by picking their own numbers. They are Propositions 2 through 6. We mere citizens get Propositions 32 through 36.

Finally, you might be asking, what happened to ACA 13? ACA 13 would have increased the voter threshold selectively; citizens' initiatives that require a two-thirds vote to raise taxes or borrow money would require a two-thirds vote to pass. We were told it was simply meant to protect the will of the majority. In reality, it was an attack on the Taxpayer Protection and Government Accountability Act.

To prove my point, when the California Supreme Court removed TPA from the November ballot, the Legislature removed ACA 13 too. They called another special election to move it to the November 2026 ballot in case we qualify a new TPA initiative by then.

"I trust the voters in weighing these and making their decision," said Assemblyman Chris Ward when passing ACA 13.

Well, unless you might disagree with them.

## PRESIDENT'S MESSAGE *Continued from page 2*

evenly split. But the "one glaring exception is California, where just 33 percent think the state is headed in the right direction, while 57 percent think the state is off on the wrong track."

With so many Californians believing that the state is headed in the wrong direction, the environment is ripe for fundamental reforms, especially when it comes to taxes. Thank you

for your membership in the Howard Jarvis Taxpayers Association. Your support strengthens our efforts. □



## CHECK YOUR BALLOT CLOSELY FOR “UPLAND” TAXES. HERE’S WHY.

The California Supreme Court has made it easier to raise your taxes.

That’s not the court’s role according to the state constitution, but it’s happening. Taxpayers should be on high alert for ballot measures that use the court-created “Upland” loophole to hike certain taxes with less than the two-thirds majority that is required by Proposition 13.

“Upland” is shorthand for a 2017 California Supreme Court decision that suggested, without really deciding, that the state constitution’s requirement of a two-thirds vote of the electorate to pass special-purpose taxes did not apply if the tax was proposed by a “citizens’ initiative.”

Who, you may wonder, are these “citizens” who are so anxious to raise their own taxes that they stand in front of supermarkets in the heat to collect signatures on petitions?

Consider the newest “Upland” tax proposal in Los Angeles County. It’s a citizens’ initiative that would increase annual property taxes by \$60 per 1,000 square feet of a home, business or other structure located in the L.A. County Fire Protection District. Every year, the tax would adjust upward for inflation. The money would be directed to the L.A. County Fire Department for hiring and equipment.

The citizens promoting this initiative happen to be the L.A. County firefighters’ union.

This new parcel tax would raise approximately \$150 mil-

lion per year. You might think the L.A. County Board of Supervisors should prioritize hiring and equipment for the fire department, and cut something else in the county’s \$46.7 billion budget. But why should they, when the firefighters’ union can crawl through the “Upland” loophole to the ballot?

And here’s the scam: even though this tax increase is proposed by government employees for government services, as a “citizens’ initiative” under the state Supreme Court’s fabricated “Upland” standard, the tax increase will need only 50%-plus-one-vote to pass, instead of two-thirds.

In March 2020, the L.A. County Board of Supervisors put a similar parcel tax proposal on the ballot. It needed a two-thirds vote, 66.67%, because it was proposed by “the government.” Measure FD won the approval of only 52.59% of voters, with 47.41% voting no. It failed.

If the supervisors had put the same proposal on a clipboard and headed to the supermarket to collect signatures to put it on the ballot, it would have slipped through the “Upland” loophole without any problem. In fact, that happened in San Francisco in 2018. Two of the county supervisors ran an initiative campaign for a tax on commercial property leases to pay for childcare and early education programs. It received the barest majority vote, and the supervisors declared it passed because it was a “citizens’ initiative.”

This was challenged in court,

but the state Court of Appeals said it was fine.

Even though the state constitution says tax increases of this kind need a two-thirds vote, the state Supreme Court has so far refused to review any of the appellate courts’ rulings in the San Francisco case and similar cases around the state.

Now any labor union, government contractor or other organization seeking your tax dollars can write its own tax increase, direct all the revenue to its own benefit, pay for signature collection to get it on the ballot, buy enough advertising to win a bare majority vote and start collecting your money.

In June, the L.A. County firefighters’ union turned in the signatures to qualify its measure for the November election. Their tax hike proposal will join another “Upland” tax increase on the L.A. County ballot, a “citizens’ initiative” that doubles and makes permanent the county’s “temporary” Measure H sales tax for homelessness programs.

Both would pass with 50%-plus-one-vote instead of the 66.67% the constitution requires.

When you receive your ballot in the mail in early October, check it very carefully for measures that “citizens” have placed on it to raise your taxes for their preferred priority. The Howard Jarvis Taxpayers Association recommends a “no” vote on all “Upland” tax increase measures. Send a message that this loophole must be closed.

## WHAT’S HAPPENING WITH THE EFFORT TO

### REPEAL THE DEATH TAX ?

HJTA continues to monitor the devastating effects of Proposition 19’s “death tax.” We are deeply concerned about the California families who are receiving the crushing news that family property is being reassessed to current market value, triggering a massive tax increase, when a parent passes away and children inherit long-held family homes or businesses.

We would very much like to repeal this “death tax” provision in Proposition 19. California law allows only a limited period of time to collect the signatures needed to place a repeal measure on the ballot, and it may appear only on general election ballots in the fall, not primary election ballots in the spring.

Please help us spread the word by asking friends and relatives to go to [HJTA.org](https://www.hjta.org) and click the “Repeal the Death Tax” banner at the top to sign up for updates about our efforts. When we collect the names and mailing addresses of enough California voters who are willing to sign or circulate petitions, we will know that the time is right to try again to get this important measure on the ballot.

Supporters can also go to [RepealTheDeathTax.com](https://www.RepealTheDeathTax.com) and click the “sign up for updates” link.

### HOW TO RECOGNIZE AN “UPLAND” TAX

1. It’s described on the ballot as a “citizens’ initiative” or “voter proposed” measure
2. It’s a tax increase
3. The tax revenue is directed to a specific purpose
4. The ballot says it will pass with a simple majority (50%-plus-one-vote)

**ELECTION DAY IS NOVEMBER 5.**  
**Watch your mailbox for your mail ballot in the first week of October.**

**OFFICIAL HJTA-PAC CANDIDATE ENDORSEMENTS**  
**Statewide General Election**

**IMPORTANT NOTE: Please visit [HJTA.org](http://HJTA.org) before you vote.**  
 New endorsements may be added before Election Day.

C L I P  A N D  S A V E	<b>U.S. CONGRESS</b>	U.S. House of Representatives	<b>DARRELL ISSA</b>	U.S. House of Reps. – District 48	<b>SARI DOMINGUES</b>	State Assembly – District 37
	<b>DOUG LAMALFA</b>	U.S. House of Reps. – District 1	<b>MATT GUNDERSON</b>	U.S. House of Reps. – District 49	<b>PATRICK GIPSON</b>	State Assembly – District 40
	<b>CHRIS COULOMBE</b>	U.S. House of Reps. – District 2	<b>STATE SENATE</b>		<b>TED NORDBLUM</b>	State Assembly – District 42
	<b>KEVIN KILEY</b>	U.S. House of Reps. – District 3	<b>MEGAN DAHLE</b>	State Senate – District 1	<b>VICTORIA GARCIA</b>	State Assembly – District 43
	<b>TOM MCCLINTOCK</b>	U.S. House of Reps. – District 5	<b>THOM BOGUE</b>	State Senate – District 3	<b>TONY RODRIQUEZ</b>	State Assembly – District 44
	<b>CHRISTINE BISH</b>	U.S. House of Reps. – District 6	<b>JAMES SHOEMAKER</b>	State Senate – District 5	<b>TRACEY SCHROEDER</b>	State Assembly – District 46
	<b>JOHN DUARTE</b>	U.S. House of Reps. – District 13	<b>YVETTE CORKREAN</b>	State Senate – District 11	<b>GREG WALLIS</b>	State Assembly – District 47
	<b>VIN KRUTTIVENTI</b>	U.S. House of Reps. – District 14	<b>ROSILICIE OCHOA BOGH</b>	State Senate – District 19	<b>STEPHAN HOHIL</b>	State Assembly – District 51
	<b>ANNA CHENG KRAMER</b>	U.S. House of Reps. – District 15	<b>SUZETTE MARTINEZ VALLADARES</b>	State Senate – District 23	<b>KEITH CASCIO</b>	State Assembly – District 55
	<b>JASON ANDERSON</b>	U.S. House of Reps. – District 19	<b>LUCIE VOLOTZKY</b>	State Senate – District 27	<b>LETICIA CASTILLO</b>	State Assembly – District 58
	<b>VINCE FONG</b>	U.S. House of Reps. – District 20	<b>STEVEN CHOI</b>	State Senate – District 37	<b>PHILLIP CHEN</b>	State Assembly – District 59
	<b>DAVID VALADAO</b>	U.S. House of Reps. – District 22	<b>STATE ASSEMBLY</b>		<b>RON EDWARDS</b>	State Assembly – District 60
	<b>JAY OBERNOLTE</b>	U.S. House of Reps. – District 23	<b>TENESSA AUDETTE</b>	State Assembly – District 1	<b>BILL ESSAYLI</b>	State Assembly – District 63
	<b>THOMAS COLE</b>	U.S. House of Reps. – District 24	<b>JAMES GALLAGHER</b>	State Assembly – District 3	<b>TRI TA</b>	State Assembly – District 70
	<b>MICHAEL KOSLOW</b>	U.S. House of Reps. – District 26	<b>DARREN ELLIS</b>	State Assembly – District 4	<b>KATE SANCHEZ</b>	State Assembly – District 71
	<b>MIKE GARCIA</b>	U.S. House of Reps. – District 27	<b>JOE PATTERSON</b>	State Assembly – District 5	<b>DIANE DIXON</b>	State Assembly – District 72
	<b>APRIL VERLATO</b>	U.S. House of Reps. – District 28	<b>JOSHUA HOOVER</b>	State Assembly – District 7	<b>SCOTT PEOTTER</b>	State Assembly – District 73
	<b>BENITO BERNAL</b>	U.S. House of Reps. – District 29	<b>GEORGE RADANOVICH</b>	State Assembly – District 8	<b>LAURIE DAVIES</b>	State Assembly – District 74
	<b>ALEX BALEKIAN</b>	U.S. House of Reps. – District 30	<b>JUAN ALANIS</b>	State Assembly – District 22	<b>CARL DEMAIO</b>	State Assembly – District 75
	<b>YOUNG KIM</b>	U.S. House of Reps. – District 40	<b>JOANNA GARCIA ROSE</b>	State Assembly – District 27	<b>KRISTIE BRUCE-LANE</b>	State Assembly – District 76
	<b>KEN CALVERT</b>	U.S. House of Reps. – District 41	<b>DALILA EPPERSON</b>	State Assembly – District 30	<b>MICHAEL WILLIAMS</b>	State Assembly – District 80
	<b>STEVE WILLIAMS</b>	U.S. House of Reps. – District 43	<b>ALEXANDRA MACEDO</b>	State Assembly – District 33	<b>COUNTY OFFICES*</b>	
	<b>MICHELLE STEEL</b>	U.S. House of Reps. – District 45	<b>TOM LACKEY</b>	State Assembly – District 34	<b>JANET NGUYEN</b>	Orange County Sup. – District 1
	<b>SCOTT BAUGH</b>	U.S. House of Reps. – District 47	<b>JEFF GONZALEZ</b>	State Assembly – District 36	<b>DARA SMITH</b>	San Bernardino County Assessor-Recorder-Clerk

\*The HJTA-PAC does not generally endorse candidates in county and city elections, but sometimes endorses in select races when candidates have a long history of protecting Proposition 13.



**ELECTION DAY IS NOVEMBER 5.**  
**Watch your mailbox for your mail ballot in the first week of October.**

**HJTA'S QUICK GUIDE to the Statewide Propositions:**

**VOTE NO** ON **2, 4, 5, 6, 32, 33**

**VOTE YES** ON **34, 36**

**HJTA takes no position on 3, 35**

*Why the gap in the numbers? Propositions 2 through 6 were placed on the ballot by the Legislature and given special numbering. Propositions 32–36 are citizens' initiatives that were given sequential numbering from prior elections, as usual.*

**BALLOT-MEASURE INFORMATION & RECOMMENDATIONS**

**STATEWIDE PROPOSITIONS**

**NO on 2**

**WHY WE'RE AGAINST IT**

Proposition 2 is \$10 billion of bonds, new state debt, to pay for school facilities. It is almost certain to result in higher property tax bills, because school districts must provide a "local match" of funds in order to receive money from the Prop. 2 state bonds. That will lead to districts issuing new local school bonds, which are paid for by **adding new charges to property tax bills**. Enrollment is declining in both K-12 district schools and community colleges and the declines are projected to continue. But Proposition 2 commits California to pay an estimated \$18 billion, including interest, for school buildings that may not even be necessary.

**VOTE NO ON PROPOSITION 2.**

**Proposition 3** **HJTA takes no position on this measure**

Proposition 3 removes language from the state Constitution that defines marriage as between a man and woman. It adds the language, "right to marry is a fundamental right." This measure has no effect on the current law, because the U.S. Supreme Court held that the federal Constitution protects the right to marry.

**NO on 4**

**WHY WE'RE AGAINST IT**

This is the \$10 billion "climate bond" that state politicians have long planned. California already has too much bond debt, over \$78 billion outstanding as of January 1. Then \$6.38 billion was added with Proposition 1 in March. Proposition 4 would add another \$10 billion in bond debt to pay for climate "programs." It's reckless to use borrowed money, an estimated \$18 billion with interest, to pay for "programs," including salaries for all the groups that receive the money. Bond financing only makes sense for necessary projects that will last more than the 30 years it takes to repay the debt. The governor has already declared a budget emergency because the state spends more than it takes in. Spending even more "on the credit card" is a bad idea.

**VOTE NO ON PROPOSITION 4.**

**NO on 5**

**WHY WE'RE AGAINST IT**

**Proposition 5 is ACA 1, a direct attack on Proposition 13. It makes it easier to raise taxes** by eliminating the longstanding two-thirds vote of the electorate required to pass local bonds (borrowed money that must be repaid with interest). All new bond measures for "infrastructure" (nearly everything is "infrastructure") and for public housing projects would pass with just 55% approval instead of the current 66.7%. Local bonds are paid for with extra charges on property tax bills, adding to the tax burden on homeowners and businesses, leading to higher rents for tenants and higher consumer prices for everyone. **If Proposition 5 is not stopped, property tax bills are likely to go up after every election, forever.** Proposition 5 will raise the cost of living in California, which already has the highest poverty rate in the country when the cost of living is taken into account.

**VOTE NO ON PROPOSITION 5.**

**NO on 6**

**WHY WE'RE AGAINST IT**

Proposition 6 bans mandatory work requirements for state prison inmates. It doesn't seem fair to further increase the burden on taxpayers by creating the conditions to negotiate higher wages for inmates who are paying off their debt to society by serving their sentences in state prison.

**VOTE NO ON PROPOSITION 6.**

**NO on 32**

**WHY WE'RE AGAINST IT**

Proposition 32 would raise California's hourly minimum wage from \$16 to \$18 and then adjust it annually for inflation. Unfortunately, raising the hourly minimum wage has sometimes reduced weekly wages as businesses cut hours and lay off workers. The best way to raise incomes in California is to stop driving job-creating businesses out of the state or into the ground. Raising the minimum wage is counter-productive. It also increases the state's expenses by raising government labor costs.

**VOTE NO ON PROPOSITION 32.**

## BALLOT-MEASURE INFORMATION & RECOMMENDATIONS (CONTINUED)

### NO on 33

#### WHY WE'RE AGAINST IT

Proposition 33 is a rent control measure that would lead to a reduction in the supply of rental housing. It repeals a sensible 1995 law, the Costa-Hawkins Rental Housing Act, which put limits on rent control laws to ensure that housing providers could make a fair return on their investment and stay in business. Repealing Costa-Hawkins would mean cities could enact radical rent control, even on single-family homes and condos, and prevent property owners from resetting the rent to the market rate after a tenant voluntarily moves out. Proposition 33 would lead to a sharp reduction in new apartment construction as lenders evaluate financial risk due to potential rent control laws. That will worsen the housing shortage in California. Voters have already rejected this proposal twice before, in 2018 and 2020.

**VOTE NO on PROPOSITION 33.**

### YES on 34

#### WHY WE'RE FOR IT

Some nonprofit healthcare organizations that receive federal funds to provide healthcare services have abused the system to spend large amounts of money on political causes. Proposition 34 would end this practice and require that healthcare providers spend most of the money they receive from a federal prescription drug discount program on direct patient care.

**VOTE YES on PROPOSITION 34.**

### Proposition 35 HJTA takes no position on this measure

California currently taxes managed care organizations (MCOs) such as Anthem Blue Cross and others. The MCO tax is set to expire in 2026, and we expect the Legislature to make it permanent. Proposition 35 would also make it permanent but would require the revenue from the tax to fund Medi-Cal, the government health insurance program for low-income residents, instead of being used to close gaps in the state budget. About 14 million California residents rely on the Medi-Cal program for their healthcare needs.

### YES on 36

#### WHY WE'RE FOR IT

Proposition 36 is the "Homelessness, Drug Addiction and Theft Reduction Act," backed by law enforcement groups and retailers. It makes thoughtful changes to Proposition 47 (2014), which reduced some theft and drug felonies to misdemeanors. Proposition 36 would get tougher on third offenses and also offer drug and mental health treatment as an alternative to incarceration. It would allow judges to sentence some individuals to state prison instead of county jail. The surge of retail theft, vehicle break-ins and open drug use on California's streets has increased the burden on first responders, and on taxpayers, as well as raising insurance costs throughout the state.

**VOTE YES on PROPOSITION 36.**

## LOCAL MEASURES

### In Los Angeles County:

#### NO on Measure A

Doubles the temporary sales tax for (failed) homelessness programs and makes it permanent. Raises the L.A. County sales tax by \$1.076 billion annually for the same failed policies.

#### NO on Measure E

Raises property taxes by \$60 per 1,000 square feet of your home or other property to pay fire department expenses that could easily be covered in the \$45 billion county budget without a tax increase.

#### NO on Measure US

A property tax increase in the L.A. Unified School District to pay for \$9 billion in borrowing for school facilities, even though enrollment is down and projected to continue to decline.

### In Folsom:

#### NO on Measure G

A sales tax increase of 1%, sponsored by "citizens."

For more information on voter details, check out the below **IMPORTANT LINKS:**

Register to Vote –  
[registertovote.ca.gov](https://registertovote.ca.gov)

Check Your Registration, Find Polling Places –  
[voterstatus.sos.ca.gov](https://voterstatus.sos.ca.gov)

**BEFORE YOU VOTE,** be sure to check the HJTA website for the updated list of endorsements and ballot-measure recommendations.

[www.hjta.org/endorsements-by-the-hjta-pac](https://www.hjta.org/endorsements-by-the-hjta-pac)





# THE LEGAL FRONT

## CALIFORNIA SUPREME COURT ERASES TAXPAYER PROTECTION ACT FROM YOUR NOVEMBER BALLOT!

By Laura Dougherty, Director of Legal Affairs

This was truly a shocking disappointment. In the last issue of *Taxing Times*, I reported that Governor Newsom and certain members of the Legislature had filed a lawsuit in the California Supreme Court seeking to remove the fully qualified Taxpayer Protection and Government Accountability Act (the TPA) from this November's ballot. I regret to inform you that on June 20th, the Supreme Court actually did it, and without a dissenting opinion. *The Wall Street Journal* reported the event as "Direct Democracy Dies in California."

**The Wall Street Journal reported the event as "Direct Democracy Dies in California."**

Very briefly, if the TPA had been approved by voters this fall, it would have accomplished tax reform restoring — and building on — Proposition 13 and other major tax reform measures supported by HJTA. As one of our legal allies put it, the TPA was "evolutionary, not revolutionary." Its main features were requiring simple majority voter approval of new state taxes and restoring the two-thirds voter approval requirement to local special taxes. Transparency would also have been increased through ballot language clarity and reinstatement of fee approval by legislative bodies.

The public is noticeably curious and concerned over what the removal of the TPA means. Is "all political power" still "inherent in the people," as our Constitution says? Do "they [still] have the

right to alter or reform it when the public good may require"? On Wikipedia, there are normally about 150 daily views of the California Supreme Court's page. But on June 20th, there were 868 and on June 21st, there were 3,512. People apparently wanted to know who would make such a decision against direct democracy in California.

The May 8th hearing had seemed promising. The justices first asked the Governor's counsel if it was even appropriate to bring such a lawsuit *pre-election*, which it wasn't. They also asked why the legislative power isn't a "shared power" between the Legislature and the people. This was very healthy skepticism.

But the decision published on June 20th tracked almost directly along with the Governor's counsel's arguments recited at the May 8th hearing. The court struck the TPA based on perceived "reverberations" and "collective impact," frighteningly ambiguous terms for future initiatives on *any* subject.

The decision found the TPA's "collective impact" to be what is known as an impermissible "qualitative revision." Taking issue with two features of the TPA, it said the "TPA would shift so much authority, in such a significant manner, that it would substantially alter our framework of government."

But before I share the two features the high court said disqualified the TPA, we must note the real and effective difference between a "qualitative revision" and a "constitutional amendment." Both are useful to change the constitution. And because the TPA's proposed changes did not interfere with any federal fundamental rights, no one disagreed that all the changes were valid options. The high court said "the electorate remains free to modify" the constitution "through

appropriate procedures."

But a "revision," contrary to an "amendment," can only be proposed by the Legislature. Hence, while nothing is wrong with the TPA's proposed changes, the people aren't allowed to be the one to put them on the ballot. So the people can vote on them if the Legislature itself puts them on the ballot. But why would it?

*The court struck the TPA based on perceived "reverberations" and "collective impact," frighteningly ambiguous terms for future initiatives on any subject.*

Of the two TPA features that "shift[ed] so much authority," the largest was the voter approval of the state taxes provision. The decision said the voter approval requirement on state taxes would interfere with the State Legislature's "supreme" and "plenary" power to tax you. It said the Legislature uses its "expertise" when crafting taxes, expertise that you cannot have to vote "yes" or "no." And despite the voters being part of the legislative branch, the "existing constitutional balance" would be disrupted if people voted on state taxes because California would become less of a "republican form of government."

The second significant issue was the transparency provision requiring legislative approval of fees. This was deemed an improper shift of

power between the legislative and executive branches. The decision asserts that the legislative branch has a right to delegate "administrative tasks, including assessing fees and other charges." In other words, in addition to its supreme power to charge you taxes, the Legislature also has supreme power to create an administrative state to charge you fees it will not oversee.

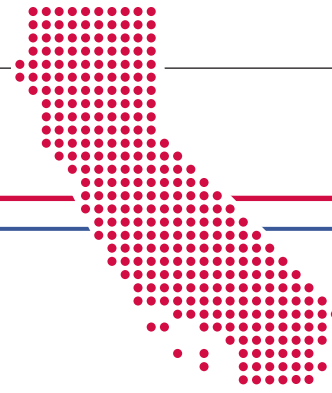
Meanwhile, political opponents had been making the TPA a matter of class warfare. Though the TPA's every aim was to increase transparency and consent, opponents had started dubbing it the "Taxpayer Deception Act," mischaracterizing it as a matter of corporate greed. When the decision came out, their news commentary continued emphasizing the evasion of the alleged corporate greed.

But ironically, the decision approved the part of the TPA that most political opponents were hating on — the restoration of the 2/3 vote for all local special taxes, such as Los Angeles Measure ULA, whether proposed by a governing body, a group of citizens, or a group of citizens hired by a governing body. The class warfare angle on the TPA was directed at this fix, which was painted as robbing local government of money for essential services. The fix would have simply closed the loophole that began six years ago.

This decision is an enormous shift in California taxpayer rights. The power to tax by initiative is considered precious, but the power to ensure taxpayer consent and transparency is clearly not precious nor respected.

Fortunately, Proposition 13 and other pro-taxpayer amendments are still valid, although weakened. HJTA will continue to explore how best to expand taxpayer rights, notwithstanding the horribly unbalanced battlefield on which we must now fight. □

## FOUNDATION REPORT



### BATTLING FOR TAXPAYERS IN THE COURTS

The California Constitution guarantees voters the right to approve or disapprove any new debt that would exceed revenue available to pay it. In fact, two-thirds voter approval is required. This has been the law since 1879.

However, some cities have sought authority to issue bonds, without voter approval, in order to pre-pay unfunded pension liability. The city of San Jose, for example, seeks authority to issue a whopping \$3.5 billion in pension obligation bonds, or POBs.

The cities of Oxnard and Escondido also contend that they may issue POBs without voter approval.

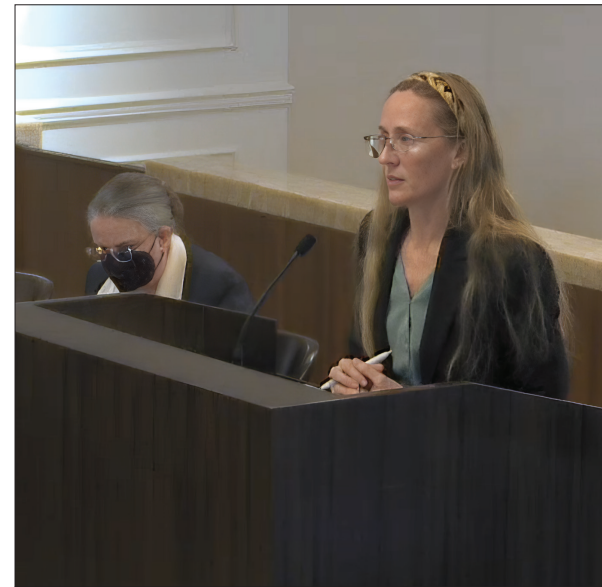
The Howard Jarvis Taxpayers Associa-

tion is standing up for voter approval of bond debt. Almost a dozen cities have backed down after HJTA's attorneys challenged their plans, but pending cases in San Jose, Oxnard and Escondido are ongoing.

Although rulings in the lower courts have been troubling, HJTA is pursuing every available appeal.

Pension obligation bonds can be risky for taxpayers. If the proceeds are invested unwisely, taxpayers can be on the hook to pay back the bond proceeds and still be on the hook for the pension obligations.

The Howard Jarvis Taxpayers Foundation funds HJTA's legal and educational efforts. Donations may be tax deductible; consult your tax preparer.



HJTA Director of Legal Affairs Laura Dougherty battled for taxpayers during oral arguments in the Escondido pension obligation bonds case.

### VOTE NO ON 5 TO STOP THE TAX HIKES *Continued from page 1*

tance for down payments.

An earlier version of ACA 1 also lowered the vote threshold for passing special taxes, such as parcel taxes and sales taxes, but lawmakers scrambled at the last minute to take out the provisions applying to special taxes after polling indicated that voters would say no.

Voters should say no anyway. Bonds are debt, and debt is repaid with tax increases. The only difference between the old version of ACA 1 and the new one is that now the "easier" tax increases

are exclusively property tax hikes. Everyone still pays them, regardless of whether they are homeowners or renters. Higher property taxes on an apartment building or other rental property are eventually passed through to tenants as higher rents, and higher property taxes on a business property are passed through as higher consumer prices.

By making it easier to raise property taxes, Proposition 5 will raise the cost of living even higher in California, which already has the highest poverty rate in the

nation when the cost of living is taken into account.

Deceptively, proponents of Proposition 5 claim that it is not a tax increase. In fact, it's something much worse. It's an engine for more and more tax increases, enabling more bond debt to be proposed and approved in every election, in every city, county and special district. The resulting property tax increases get around the limits in Proposition 13, so property tax bills will rise and many California homeowners could soon be at risk of losing their homes.

The framers of California's government were well aware of the risk of excessive debt. The 1849 California Constitution, a handwritten document now in the state's archives, warns in Article IV, Section 37, "It shall be the duty of the Legislature to provide for the organization of cities and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessments and in contracting debts by such municipal corporations."

California's 1879 Constitution

formalized this directive. Article XI, Section 18, states, "No county, city, town, township, Board of Education, or school district, shall incur any indebtedness or liability in any manner, or for any purpose, exceeding in any year the income and revenue provided for it for such year, without the assent of two-thirds of the qualified electors thereof..."

But today's state legislature wants to throw away that protection and empower cities, counties and special districts to incur indebtedness with the approval of only 55% of voters.

Proposition 5 would override the thoughtful and longstanding protections in the current Constitution. It is a constitutional amendment, requiring only a simple majority, 50%-plus-one-vote, to pass.

Proposition 5 is a costly, dangerous proposal that will lead to an exponential increase in local government debt that must be repaid by property owners, and without regard to ability to pay. Please tell your friends and neighbors how important it is to watch the mail for their ballots in early October and to vote "No on 5." □

127

CAL. CONST. 1879. Art. XI, §§ 18-19

not authorized by law, by any officer having the possession or control thereof, shall be a felony, and shall be prosecuted and punished as prescribed by law.

§ 18. No county, city, town, township, Board of Education, or school district, shall incur any indebtedness or liability in any manner, or for any purpose, exceeding in any year the income and revenue provided for it for such year, without the assent of two-thirds of the qualified electors thereof voting at an election to be held for that purpose, nor unless, before or at the time of incurring such indebtedness, provision shall be made for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within twenty years from the time of contracting the same. Any indebtedness or liability incurred contrary to this provision shall be void.



# YOUR? answered

## PROPERTY TAX POSTPONEMENT PROGRAM

**Q:** If I can't pay my property taxes, is there any help for me?

**A:** If you've received a property tax bill that you cannot afford to pay, you may be able to benefit from the Property Tax Postponement (PTP) Program run by the State Controller's Office.

The PTP Program allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. It's essentially a loan, secured by a lien against the property. The interest rate is 5 percent per year, computed monthly on a simple interest basis. As an example, on a postponement of \$1,000 in taxes, the interest would be \$50 per year, or \$4.17 per month. Interest continues to accrue until all the postponed property taxes plus interest are repaid to the state.

The homeowner may repay all or part of the balance at any time. The full amount including interest becomes due and payable when the homeowner does any of the following:

- Moves from the property;
- Sells or conveys title to the property;
- Dies and does not have a spouse, registered domestic partner, or other qualified individual who continues to reside in the property;
- Allows future property taxes or other senior liens

to become delinquent; or

- Refinances or obtains a reverse mortgage for the property.

Delinquent taxes from previous years may not be postponed. The program applies only to current-year property taxes.

To be eligible for the PTP Program, a homeowner must meet these requirements for every year in which a postponement of property taxes is desired:

- Be at least 62 years of age, or blind, or disabled;
- Own and occupy the property as his or her principal place of residence (floating homes and house boats are not eligible);
- Have a total household income of \$53,574 or less;
- Have at least 40 percent equity in the property; and
- Not have a reverse mortgage on the property.

Funding for the program is limited and distributed on a first-come, first-served basis. The application period opens on October 1, 2024, and runs through February 10, 2025. Applications are available now from the State Controller's Office.

To get more information about the Property Tax Postponement Program, call 800-952-5661 or email [postponement@sco.ca.gov](mailto:postponement@sco.ca.gov).

### NO ON 2 AND 4: \$20 BILLION IN DEBT *Continued from page 1*

construction of new schools at a time when enrollment is declining. According to the state Department of Finance, "California experienced the 6th consecutive decrease in total Public K-12 Enrollment in the 2022-23 school year," and over the next ten years, if current trends hold, "a further decline of 661,500 is projected" by 2032-33. Further,

enrollment in the state's community colleges has been in decline since 2019. The Public Policy Institute of California projects that community college enrollment "will not recover to pre-pandemic levels."

Proposition 4 is \$10 billion of debt to pay for climate-related programs. That includes salaries

for the groups that receive grants from the borrowed money.

High-priority programs supporting clean water and wildfire prevention should be funded in the budget with the tax dollars you already pay, not with costly borrowing.

Bonds are an appropriate way to finance a necessary project that will still be there in 30 years

when the bonds are paid off, but Proposition 4 is simply \$10 billion of spending on the credit card. With interest, a \$10 billion bond will cost taxpayers an estimated \$18 billion.

Vote no on Propositions 2 and 4.

See all of HJTA's November ballot measure recommendations on pages 7 and 8. □



## The Howard Jarvis Radio Show: Now LIVE and Taking Your Calls

The Howard Jarvis Radio Show is now heard live in both Northern and Southern California, every Tuesday evening at 6:00 p.m. on 560 KSFO and 790 KABC. You can hear it on AM radio from Lake Tahoe to San Diego, and also on [KABC.com](http://KABC.com) and [KSFO.com](http://KSFO.com) on your computer or mobile device wherever you are.

HJTA VP of Communications Susan Shelley hosts the show from the KABC studios in Los Angeles, joined remotely by HJTA President Jon Coupal and

sometimes by Legislative Director Scott Kaufman and HJTA's Director of Legal Affairs, Laura Dougherty.

After the broadcast, a recording of the show will be available as the Howard Jarvis Podcast on our website at [HJTA.org](http://HJTA.org) and wherever you subscribe to podcasts.

"It's great to hear from listeners all around the state," Coupal said, "and to answer everybody's questions about taxes, ballot measures and California politics."



The call-in number is  
1-800-222-5222.

You can also email the show at [radio@hjta.org](mailto:radio@hjta.org).

We look forward to hearing from you!

# Thank You FOR RECRUITING NEW PROP. 13 SUPPORTERS!

HJTA's hat is off to all of you who have recruited new Members to the taxpayers' cause. Please keep up the good work!

The tax revolt that passed Proposition 13 has always depended on grassroots supporters. Howard Jarvis always fought for average taxpayers who pay government's bills, and we at HJTA continue his crusade.

Everyone knows at least one person, and probably more, who should join our movement.

The vast majority of those who know about Proposition 13 support it, but many are not aware that their tax-

payer protections are under constant attack by Sacramento politicians.

Taxpayers' best defense is an informed public. You can support Proposition 13 by helping HJTA recruit new Members who will strengthen the taxpayers' cause in Sacramento and throughout the state.

Please use the coupons below to send us the name and address of at least one taxpayer who would benefit from learning more about Proposition 13 and the tax-fighting work of HJTA. If you know of more than one, provide their information or pass a coupon on to them, and we will be glad to reach out to them as well.

## HJTA MEMBERS: HELP HJTA HELP YOU

Howard Jarvis Taxpayers Association is California's number-one taxpayer advocacy organization. By recruiting new Members, we strengthen the taxpayers' cause in Sacramento and throughout the state.

Help protect Proposition 13! Every HJTA Member knows at least one person who should join HJTA. Please send us their names and addresses. HJTA will send them information on our ongoing work and a membership application. Thank you!

**Mail to: HJTA, 621 South Westmoreland Avenue, Suite 200, Los Angeles, CA 90005-3971**

Please send information on the tax-fighting work of the Howard Jarvis Taxpayers Association and a membership application to:

Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

## HJTA MEMBERS: HELP HJTA HELP YOU

Howard Jarvis Taxpayers Association is California's number-one taxpayer advocacy organization. By recruiting new Members, we strengthen the taxpayers' cause in Sacramento and throughout the state.

Help protect Proposition 13! Every HJTA Member knows at least one person who should join HJTA. Please send us their names and addresses. HJTA will send them information on our ongoing work and a membership application. Thank you!

**Mail to: HJTA, 621 South Westmoreland Avenue, Suite 200, Los Angeles, CA 90005-3971**

Please send information on the tax-fighting work of the Howard Jarvis Taxpayers Association and a membership application to:

Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_