

HOWARD JARVIS, Founder (1903-1986)
JON COUPAL, President
CRAIG MORDOH, General Counsel
LAURA DOUGHERTY, Director of Legal Affairs



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June 14, 2023

Initiative 23-0005

Anabel Renteria, Initiative Coordinator
Office of the Attorney General
State of California
1300 I Street, 17th Floor
Sacramento, CA 95814

RECEIVED

Jun 15 2023

Re: Request for Title and Summary for Proposed Initiative

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Dear Ms. Renteria:

Pursuant to Article II, Section 10(d) of the California Constitution, I am submitting the attached proposed statewide initiative and request that you prepare a title and summary of the measure as provided by law. Included with this submission is the required proponent affidavit signed by the proponent of this measure pursuant to Sections 9001 and 9608 of the California Elections Code. My address as registered to vote is provided on "Attachment A" to this letter. Also enclosed is a check for \$2,000.

For purposes of this measure, public contact information is as follows:

Jon Coupal, President
Howard Jarvis Taxpayers Association
1201 K Street, Ste. 1030
Sacramento, CA 95814

Thank you for your time and attention in this important matter.

Sincerely,

Jon Coupal, President

Encl.

Text of Proposed Measure

Section 2.4 of Article XIII A of the California Constitution is added to read:

Sec. 2.4. RESTORATION OF CONSTITUTIONAL RIGHTS; PROTECTION AGAINST DEATH TAX ON FAMILY PROPERTY

(a) In 2021, Californians lost a constitutional right they had for nearly 35 years to transfer their home and a limited amount of other property to and from their children without triggering reassessment to current market value and higher property tax bills. This section restores that constitutional right, and also restores the same constitutional right for grandparents and grandchildren if the children's parents are deceased.

(b) Subdivisions (c) and (d) of Section 2.1 shall apply and be operative only to those purchases or transfers of real property occurring after February 15, 2021, through December 31, 2024. Notwithstanding subdivision (d) of section 2.1 or any other law, subdivision (h) of Section 2 shall be operative and shall apply to a purchase or transfer of real property that occurs after December 31, 2024.

(c) Notwithstanding subdivision (b) herein and subdivision (j) of Section 2, a purchase or transfer of real property subject to subdivisions (c) and (d) of Section 2.1 after February 15, 2021, through December 31, 2024, shall, upon the filing of a claim, be prospectively reassessed as if subdivision (h) of Section 2 had been in effect. In implementing this section, the Legislature shall by statute provide a simple claim procedure and publicize its availability, with an emphasis on reaching minority communities.

(d) Nothing herein is intended to repeal or invalidate the exclusion from change in ownership for family farms provided in section 63.2(a)(2) of the Revenue and Taxation Code, or disallow its application to Section 2.1(c) and Section 2(h) of this Article. No statute curtailing Section 63.2(a)(2) as it existed on October 1, 2021, shall be effective unless submitted to the electorate and approved by a majority vote.

(e) Notwithstanding any other law, every statute, regulation, and court decision relating to or affecting this section shall be consistent with a broad application of the exclusion under subdivision (h) of Section 2 and a liberal interpretation of this section that effectuates its purposes of reinstating subdivision (h) of Section 2 and allowing the statutory exclusion for family farms. Any provision of this section held invalid is severable. This section shall supersede any law in conflict therewith.