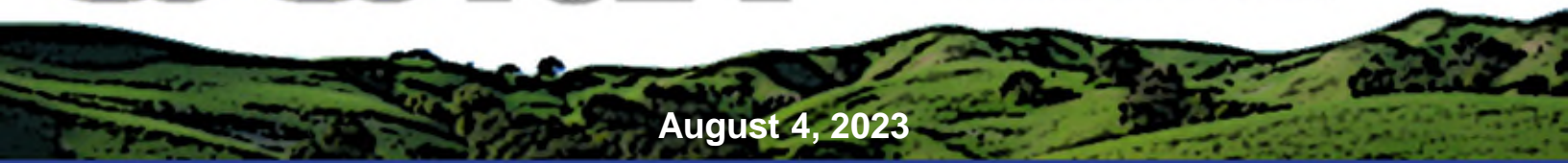




Promoting accountable, cost-effective and efficient government and opposing unnecessary taxes and spending



August 4, 2023

About the Taxpayers Protection and Government Accountability Act:

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There are 3 times in the past 48 years that we have gone to initiative process to correct the Tax and Fee problems in California. And we still can't seem to get it right (because a few local governments create a way to sidestep the law). With all their work, some local special districts can't seem to justify their taxes and charges. One case reflects \$9,000 for permit processing costs, \$7,000 for application processing and \$4,000 for reviews and inspections, but the fee was \$40,000. The Court says it must be partly a fee and partly a tax, and concludes it has to be a tax because its more than enough to cover costs and usage for the service. Most recently districts are supporting the mission of other districts, beyond their scope of jurisdiction, and so the voters are back again.

We have a classic case heating up that I hope does not rise to a level of Government fighting the People over the proposed Initiative. The Taxpayers Protection and Government Accountability Act is intended to protect the people from local governments that serve them from exacting excessive taxes and define exempt charges for services. Public entities derive their powers from the electorate. But when the powers granted have evolved into exacting tribute from people in their communities and augmented by trying to please every special interest group, and taking on every social issue, and Courts make law trying to reconcile it, we are back to the electorate.

What are the Taxpayer Protections in the Act?

- The Act reinstates the 2/3rds voting requirement for all special taxes proposed by initiative in a local election.
- The Act gives voters the right to vote on all future new taxes (and tax increases).
- The Act expands definition of "taxes" to include excessive fee increases and require that taxes have to be usage based.
- The Act stops mislabeling of ballot measures to ensure transparency.

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About the Taxpayers Protection and Government Accountability Act

- The Act clearly defines what a tax is and what an exempt charge is.
- The Act prevents administrative officials of agencies from setting taxes or fees.
- The Act provides transparency on how the Special Taxes will be used, the rate, and duration.
- A specific duration can be a Sunset clause. Sunset provisions are used all the time. It helps pass measures. Voters want Sunset provisions on new or increased taxes.

How does the Act hold Government Accountable?

- The Act holds the legislative body accountable on how the new taxes and fees will be spent.
- The Act requires that the amount of the exempt charge be reasonable and that the amount charged does not exceed the actual cost of providing the service or product to the payor.
- If in doubt, it's a tax.
- The Act requires the state or local government to bear the burden of proving by clear and convincing evidence that a levy, charge, or other exaction is an exempt charge and not a tax.
- The Act doesn't cut any State or local government funding established prior to January 1, 2022, (or after that date if recently enacted and brought into compliance within one year of the effective date.)

All reasonable measures.

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