

TABLE OF CONTENTS

CHAPTER 1	1
Milestones in Municipal Revenues:	1
CHAPTER 2	11
2.01 Property Tax	15
2.02 Sales and Use Tax	24
2.03 Transactions and Use Tax	34
2.04 Business Operations Tax	40
2.05 Utility User Tax	45
2.06 Transient Occupancy Tax	49
2.07 Documentary Transfer and Real Property Transfer Taxes	54
2.08 Admissions Tax	58
2.09 Parking Tax	59
2.10 Construction/Development Tax	60
2.11 Community Facilities District Tax	61
2.12 Parcel Tax	63
2.13 Local Vehicle Registration Taxes	65
CHAPTER 3	71
Benefit Assessments	71
3.01 Assessments on Property	73
3.02 Assessments on Businesses or Persons	79
CHAPTER 4	81
Fees, Charges, and Rates	81
4.01 User Fees and Utility Rates	84
4.02 Property-Related Fees	85
4.03 Development Impact Fees, Dedications and Exactions	88
4.04 Regulatory Fees	90
CHAPTER 5	95
Other Revenues Raised Locally	95
5.01 Cable and Video Franchises	96
5.02 Solid Waste and Recycling Franchises	98
5.03 Electric, Gas, Water and Oil Franchises	99
5.04 Licenses and Permits	102
5.05 Fines, Forfeitures, and Penalties	103
5.06 Rents, Royalties and Concessions	105
5.07 Investment Earnings	106
5.08 Gifts	108
CHAPTER 6	109
State Subventions	109
6.01 Motor Vehicle License Fee	110
6.02 Local Streets and Roads Funds	114
6.03 Citizens Option for Public Safety	126
6.04 Proposition 172 Public Safety Sales Tax	128
6.05 Homeowners Property Tax Relief Reimbursement	130
6.06 State Mandate Reimbursement	132
6.07 Repealed Subventions	133
CHAPTER 7	137
Federal Grants And Aid	137
CHAPTER 8	143
Cost Recovery	143
CHAPTER 9	149
Financing Capital Assets	149
CHAPTER 10	167
The Article XIII B Appropriations Limit	167
10.01 Article XIII B: A Summary	168
10.02 What Local Government Funds Are Covered?	168
10.03 Determining Your Appropriations Limit	169
10.04 Irregular Alterations to an Appropriations Limit	169
10.05 Modifying a Limit – Prior Year Effects	171
10.06 Appropriations Subject to Limitation	171
10.07 Annual Adjustment of the Appropriations Limit	175
10.08 Exceeding the Limit	177
10.09 Adoption Procedures and Annual Review	177
Worksheets	180
GLOSSARY	186