League of California Cities Annual Conference
September 24, 2026

LEAGUE OF CALIFORNIA CITIES

Strengthening California Cities
through Advocacy and Education

Playbook for Developments in Municipal Finance Law and Policy

Presenters

Ben Triffo

- Legislative Advocate, Revenue and Taxation

Michael Coleman

- Fiscal Policy Advisor, CaliforniaCityFinance.com

Michael Colantuono

- Shareholder, Colantuono, Highsmith & Whatley

2026 Legislative Year In Review

Road repair

SB 922 (Laird) Vehicles: local agency charges: use of streets or highways
This measure would clarify and reaffirm local authority related to the recovery of street maintenance and repair costs associated with providing essential public services.

Status: Signed

Payment rounding

SB 1005 (Caballero) Local agency: payment: rounding amount
This measure would provide clarity to public agencies following the end of penny production by the federal government.

Status: On the Governor's Desk.

Sales tax sharing agreements

SB 1172 (Hurtado) Sales and use taxes: local agencies: administration

This measure looks to limit the compensation that a consultant can receive for negotiating a sales tax sharing agreement between a local agency and a private retailer.

Status: On the Governor's Desk.

State mandate reimbursements

AB 2640 (Hadwick) Commission on State Mandates: state mandates

This measure would prevent the state from clawing back reimbursement funds from a city while still owing that same city money for other state-mandated costs

Status: On the Governor's Desk

CalPERS

AB 1383 (McKinnor) Public employees' retirement benefits: safety members.
This measure would make several significant changes to public employees' retirement benefits, which would ultimately lead to increased pension liability for state and local agencies.

These changes include reducing the retirement age for public safety employees and raising the pensionable compensation cap for PEPRA employees.

Status: On the Governor's Desk

California Public Records Act (CPRA)

AB 1821 (Pacheco) California Public Records Act: agency response time.
This measure would clarify in law that a city's time to make an initial PRA response is in business days.

Status: On the Governor's Desk

New sales tax application

- Budget Trailer Bill, SB 122.
- Applies sales and use tax to prewritten digital software and software as a service.
- Does not include digital goods such as movies, music, video games, books, etc.
- Does not apply to streaming.
- Estimate to generate over $1 billion in local tax revenues but comes at a cost.

High Speed Rail Authority Update

- Seeking authority, via their Business Plan, to enter and lead tax increment financing districts.
  - Half-mile radius of planned stations
  - Sales and property tax increment at risk
  - Land use authority

Municipal Finance Policy Forecast

- New Tax Exemptions (always)
- Property Transfer Tax Reform
- Wildfire Liability Reform
- Electric Automobile Showroom Sales Tax Allocation
- *Tesoro Refining & Marketing Co. LLC v. City of Carson* Fix?
- Property Tax In-Lieu VLF

State and Local
Ballot Measure Update

LEAGUE OF CALIFORNIA CITIES

CalCities Annual Conference

September 23, 2026

Michael Coleman

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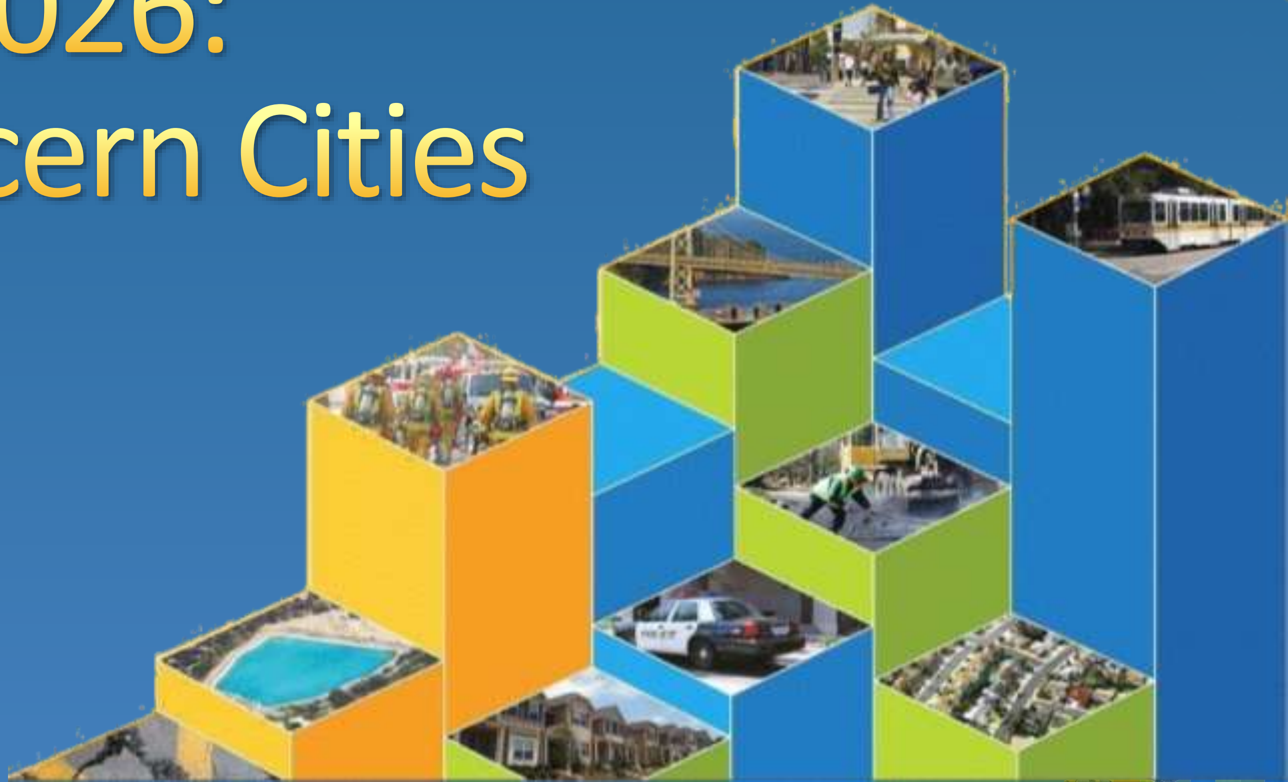
CaliforniaCityFinance.com

State Ballot Measures November 2026: What Should Concern Cities



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California Propositions November 2026

- 1 Housing Affordability Bonds
- 2 State Reserves, Rainy Day Fund
- 3 Extend High Income Tax
- 4 Election Campaigns Public Funding
- 5 Recall Elections - Vacancies
- 37 Homebuying Assistance Bonds
- 38 Immunology Medical Bonds
- 39 Voter I.D.
- 40 Billionaire Tax
- 41 New Taxes: Spending Limit, Audits
- 42 No New Personal Property Taxes
- 43 Local Initiative Special Taxes 2/3
- 44 Community Health Clinic Spending
- 45 CEQA Reform: Public Projects

CALIFORNIA CITIES

California Propositions November 2026

1 Housing Affordability Bonds

$10.0 + $1.25 = $11.25 B
~$500m+/yr

37 Homebuying Assistance Bonds

$25 B
$0 /yr

38 Immunology Medical Bonds

$8.4 B
~$500m+ /yr

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California Voter-Approved State Bonds

Year	Measure	Amount $B	Purpose
2000	Prop 12, 13, 14, 16, 32	$4.97	Water, parks, libraries, veterans/housing
2002	Prop 40, 41, 46, 47, 50	$21.39	Parks, voting equipment, housing, K-12 schools, water
2004	Prop 55, 57, 61, 71	$31.05	Schools, deficit financing, children's hospitals, stem cell research
2006	Prop 1B, 1C, 1D, 1E, 84	$42.67	Transportation, housing, schools, water/flood
2008	Prop 12, 1A, 3	$11.83	Veterans/housing, high-speed rail, children's hospitals
2014	Prop 1, 41	$7.72	Water, veterans housing
2016	Prop 51	$9.00	K-12/community college facilities
2018	Prop 1, 2, 4, 68	$11.50	Housing, homelessness, children's hospitals, parks/water
2020	Prop 14	$5.50	Stem cell research
2024	Prop 1, 2	$16.38	Mental health facilities, school facilities

Source: California Secretary of State, Legislative Analysts Office

California Voter-Approved State Bonds

for affordable housing and veterans housing

Year	Measure	Amount $B	Purpose	
2000	Prop 16, 32	$0.55	Veterans housing	***Self-liquidating***
2002	Prop 46	$2.10	Housing	***General Fund Paid***
2004				
2006	Prop 1C	$2.85	Housing	***General Fund Paid***
2008	Prop 12	$0.90	Veterans housing	***Self-liquidating***
2014	Prop 41	$0.60	Housing	***General Fund Paid***
2016				
2018	Prop 1	$4.00	Housing	***$3B General Fund Paid***
2020				***$1B Self-liquidating***
2024				

Source: California Secretary of State, Legislative Analysts Office

LEAGUE OF CALIFORNIA CITIES

1 Housing Affordability Bonds

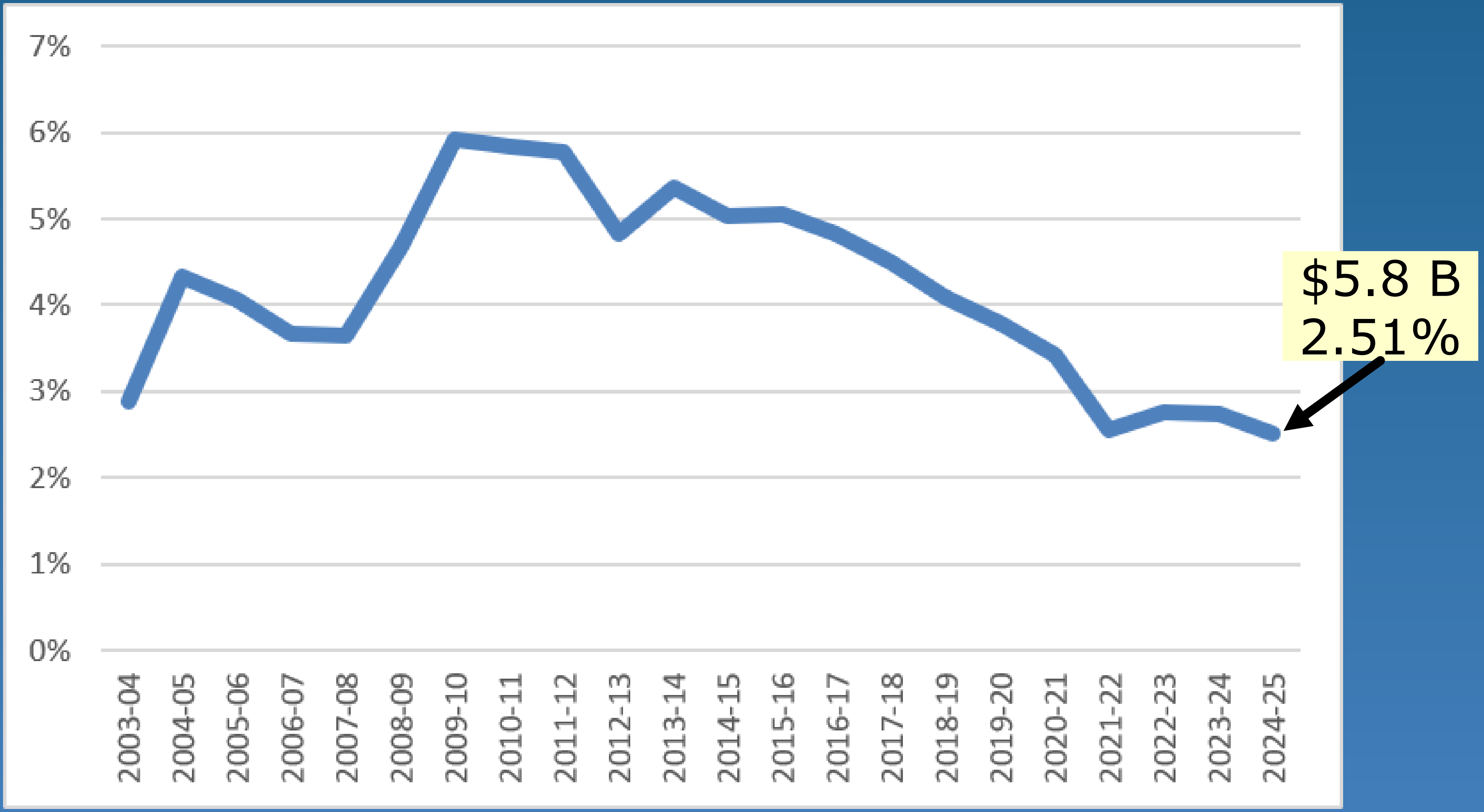
Proposed Uses of Bond Funds

(In Millions)

Category of Programs	Amount
State Housing Programs	
Affordable multifamily housing	$7,200[a]
Homeownership	1,100
Infrastructure	500
Farmworker housing	450
Higher education student housing	350
Tribal housing	200
Local pilot programs	200
Subtotal	$10,000
Veterans Housing Program	
Veterans home loans	$1,250
Total	**$11,250**

[a] Includes $150 million for youth housing.

California General Fund Debt Service Percent of GF Expenditures



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California Propositions November 2026

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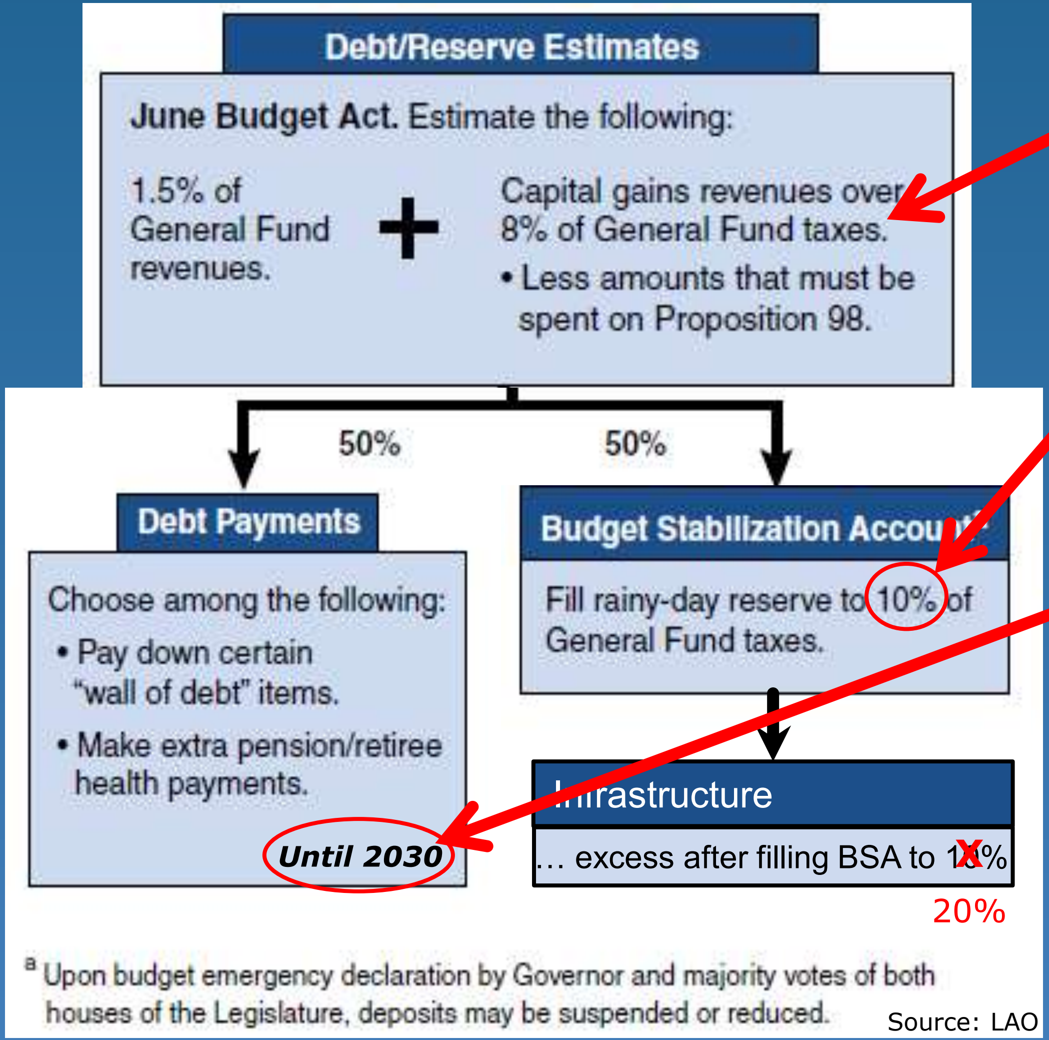
California Propositions November 2026

2 State Reserves, Rainy Day Fund

Per Prop2 (2014)



Increase required deposits of "excess revenues".

Increase reserve to 20%.

Extend required extra debt payments to 2040

✓ Deposits to the BSA and "Temporary Holding Account" exempt from Spending Limit (Cal Const Art XIIIB). Counted when withdrawn.

California Propositions November 2026

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California Propositions November 2026

3 Extend High Income Tax

2012 Prop30 New high income tax rates (to end 2018)

2016 Prop55 extended to <u>2030</u>

2026 Prop3 extend until voters rescind

- 10.3%, 11.3% and 12.3% brackets
- For 2025, apply beginning at …
  - $371,000 for single filer
  - $743,000 for couple filing jointly

❖ Generates $12 B+ / year, about 5.5% of GF revenue.

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CALIFORNIA CITIES

California Propositions November 2026

43 Local Initiative Special Taxes 2/3

1978 *Proposition 13*
"Special Tax" requires 2/3 approval

1982 *San Francisco v Farrell*
"Special Tax" means specific purpose

2017 *Calif.CannabisCoalition v Upland*
Rules of Prop218 do not apply to voter-initiated ballot measures.

2020 *San Francisco v All Persons re PropC*
The tax approval rules of Prop13, Prop62, Prop218
do **not** apply to voter-initiated ballot measures.

LEAGUE OF CALIFORNIA CITIES

California Propositions November 2026

43 Local Initiative Special Taxes 2/3

27 Initiative Taxes Have Passed with <2/3 Approval

2018	San Francisco Prop C	Business Tax	childcare
2018	San Francisco Prop C	Business Tax	homeless
2018	San Francisco Prop G	Parcel Tax	schools
2018	Del Norte Co Measure C	Lodging Tax	tsunami repairs
2018	Fresno Measure P	Sales Tax	parks
2018	Oakland Measure AA	Parcel Tax	schools
2020	Alameda Co Measure C	Sales Tax	childcare
2022	Crockett CSD Measure L	Parcel Tax	parks
2022	Los Angeles Measure ULA	PropTransf Tax	housing
2022	Mendocino Co Measure O	Sales Tax	library
2022	Oakland Measure Y	Parcel Tax	zoo
2022	San Francisco Prop M	Vacancy Tax	housing
2022	Santa Monica Measure GS	PropTransf Tax	school, homeless, housing
2024	Benicia Measure F	Sales Tax	roads

2024	Berkeley Measure FF	Parcel Tax	roads
2024	Calaveras Co Measure A	Sales Tax	fire
2024	Los Angeles Co Measure A	Sales Tax	homeless
2024	Los Angeles Co Measure E	Parcel Tax	fire
2024	Madera County Measure T	Sales Tax	transportation
2024	San Francisco Measure L	Business Tax	public transportation
2024	San Rafael Measure P	Parcel Tax	parks
2024	Santa Cruz Co Measure Q	Parcel Tax	water beaches wildfire
2024	Sonoma Co Measure H	Sales Tax	fire
2024	Sonoma Co Measure I	Sales Tax	childcare
2026	Los Osos CSD Measure B	Parcel Tax	parks
2026	Red Bluff Measure S	Sales Tax	roads
2026	SantaClaraVyOpenSpace D	Parcel Tax	parks

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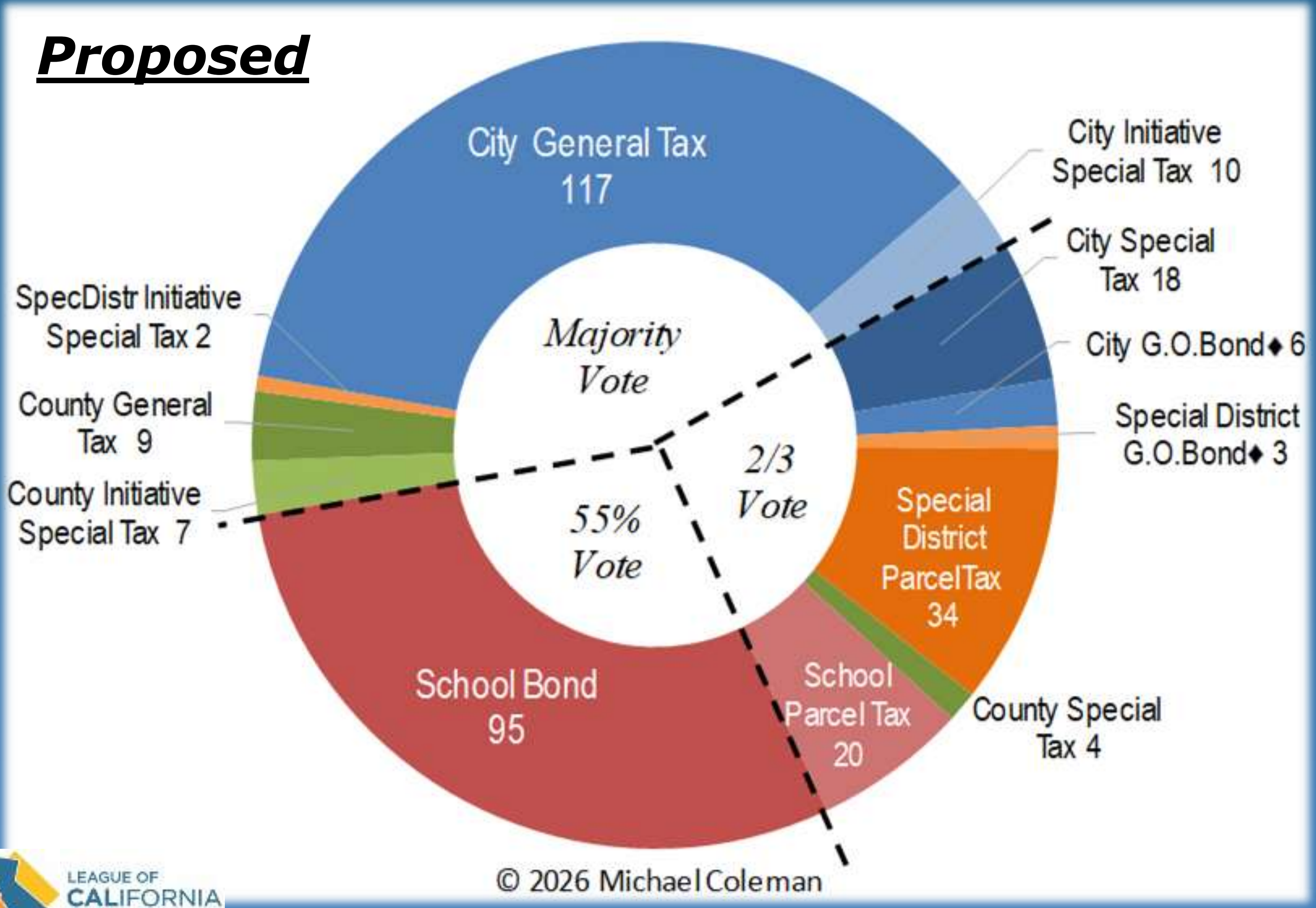
Local Tax and Bond Measures Nov'26

Local Tax & Bond Measures Nov'26



Over 450 local measures

- ❑ 325 re: taxes and bonds
  - 115 school
  - 151 city
  - 20 county
  - 39 special district

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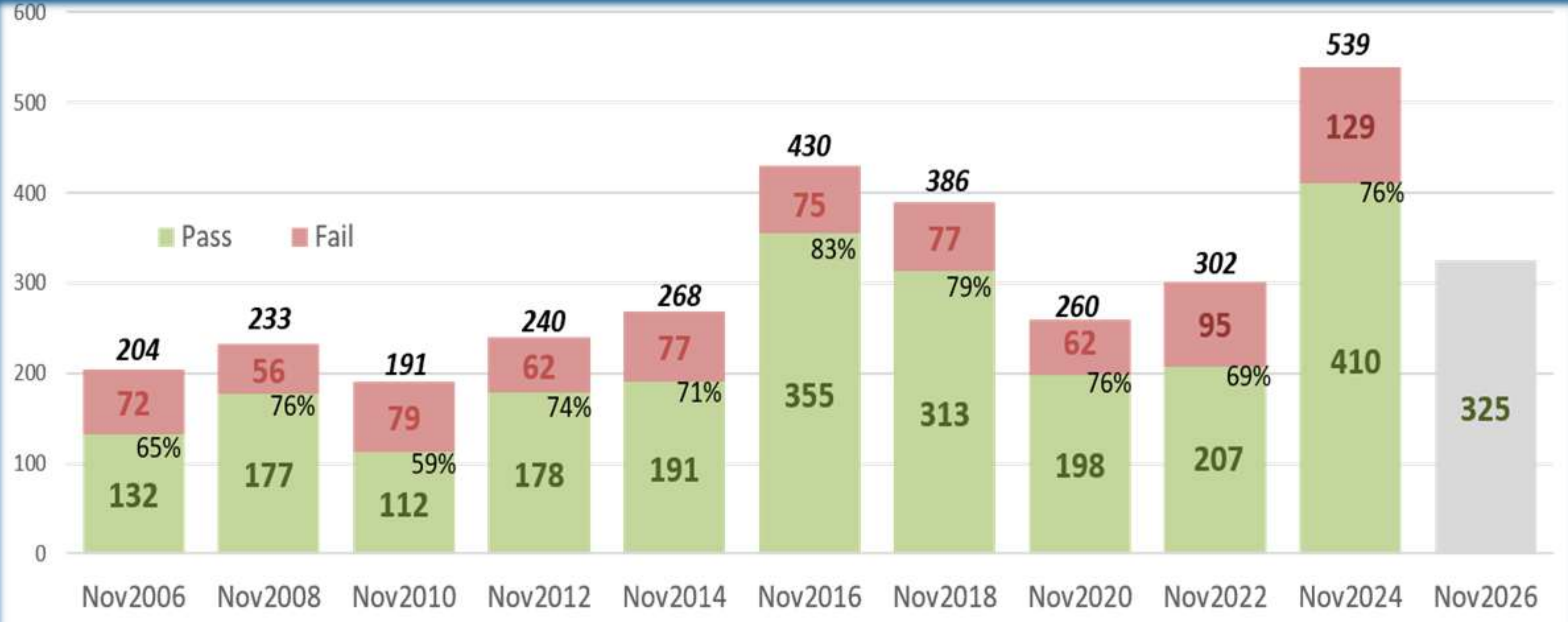
Local Tax & Bond Measures Nov'26

Presidential and Gubernatorial General Elections



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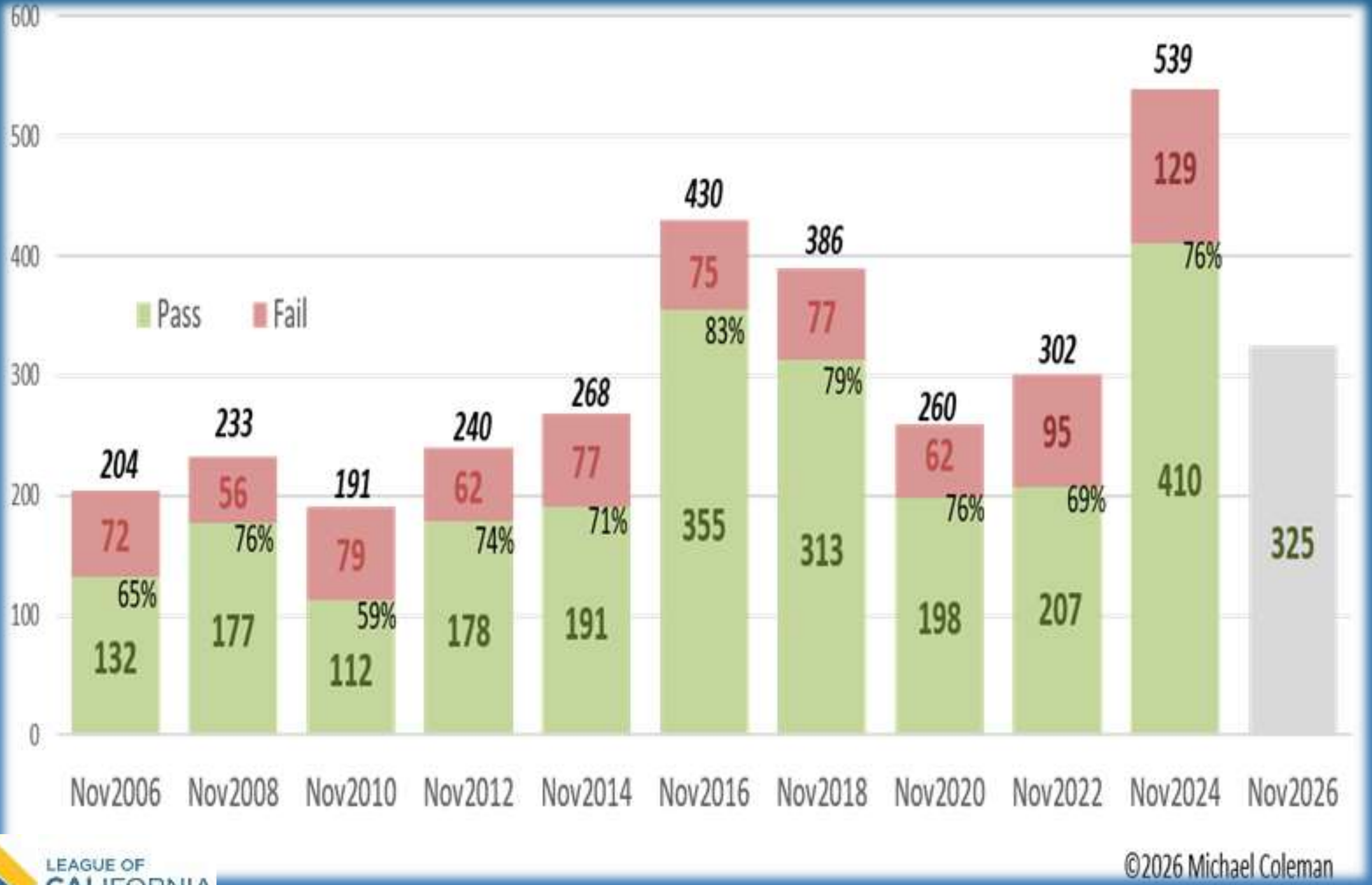
Local Tax & Bond Measures Nov'26

Presidential and Gubernatorial General Elections



- ❑ 74 Sales Tax
  - 119 in 2024
- ❑ 95 School Bonds totaling $18 Billion
  - In 2024: 276 totaling $50 Billion
- ❑ Only 4 Cannabis Tax
  - peak of 95 in 2018

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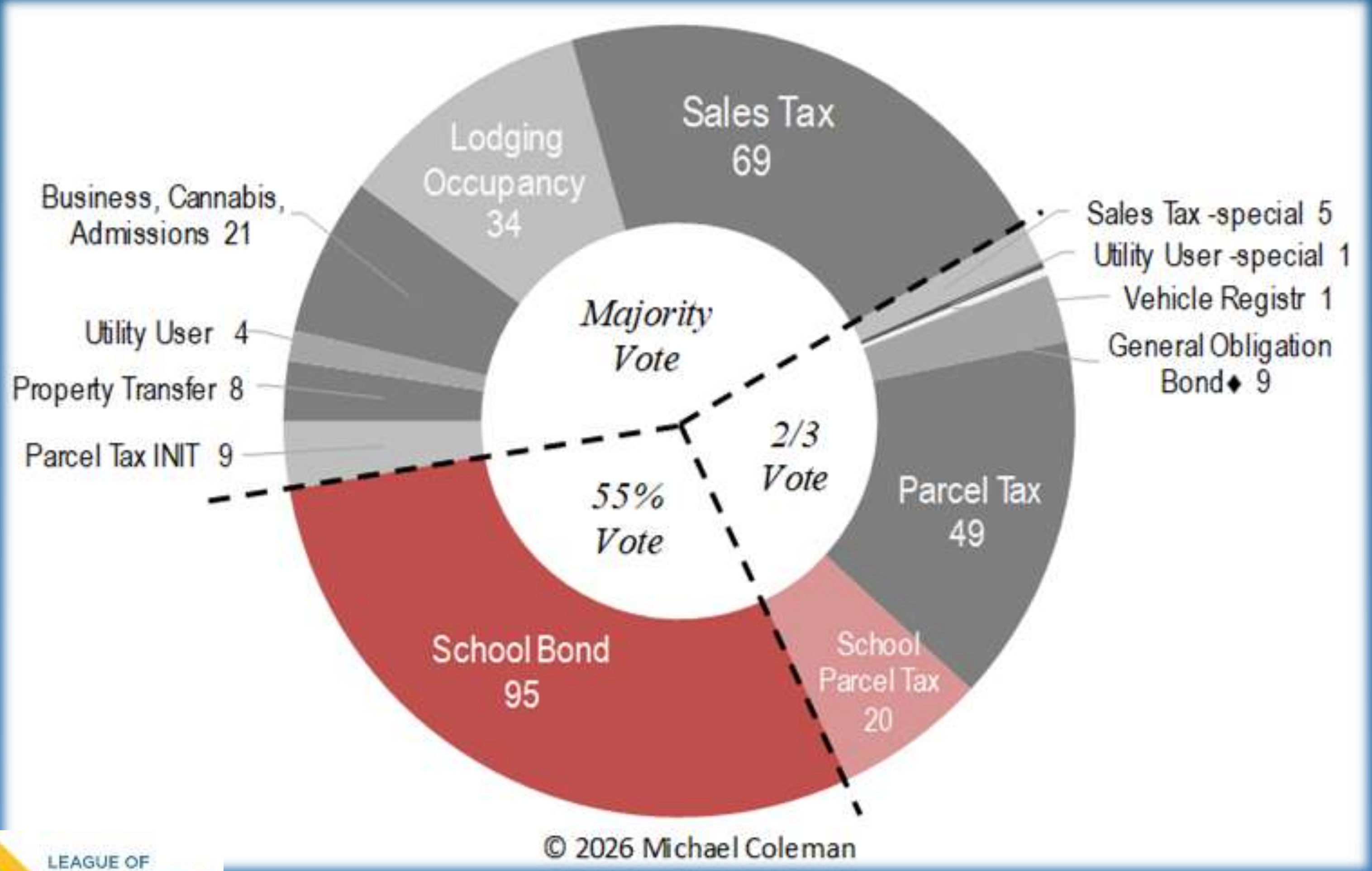
Local Tax & Bond Measures Nov'26



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  - In 2024: 276 totaling $50 Billion
- ❑ Only 4 Cannabis Tax
  - peak of 95 in 2018

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Citizen Initiative Special Tax Measures Nov'26

	SalesTax	ParcelTax	BusnTax	Total
City	3	6	1	10
County	5	2		7
Special District	1	1		2
	9	**9**	**1**	**19**

Initiative Special Tax Measures Nov’26

Agency Name		TaxType	Amount	Purpose
Belmont	Measure Y	ParcelTax	33¢/sf/yr	various
Berkeley	Measure Y	ParcelTax	$0.07/sf+	arts
Berkeley	Measure Z	ParcelTax	$0.09/sf+	public bank
Berkeley	Measure AA	BusnTax	by 1 cent to 2 cents /oz	SodaTax: nutrition, etc
Culver City	Measure AA	ParcelTax	$0.48/sf	schools
Los Angeles	Measure FD	SalesTax	1/2 cent	fire
San Clemente	Measure M	SalesTax	1 cent	beach erosion, fire
San Francisco	Measure H	ParcelTax	various	transit
Santa Monica	Measure ES	ParcelTax	$495/parcel	schools
Williams	Measure	SalesTax	1/2 cent	fire
County of Colusa	Measure L	ParcelTax	$85+/yr	library
County of Marin	Measure P	ParcelTax	5¢/sf/yr	childcare
County of Fresno	Measure S	SalesTax	1/2 cent	transportation
County of Imperial	Measure S	SalesTax	1/2 cent	police fire ems
County of Kern	Measure Z	SalesTax	1/8 cent	zoo
County of Napa	Measure B	SalesTax	1/2 cent	fire
County of San Diego	Measure B	SalesTax	1/2 cent	safety healthcare
Marin Healthcare D	Measure CC	ParcelTax	14¢/sf/yr	hospital
Public Transit Revenue Measure Dist		SalesTax	1% SanFran, 0.5% others	transit

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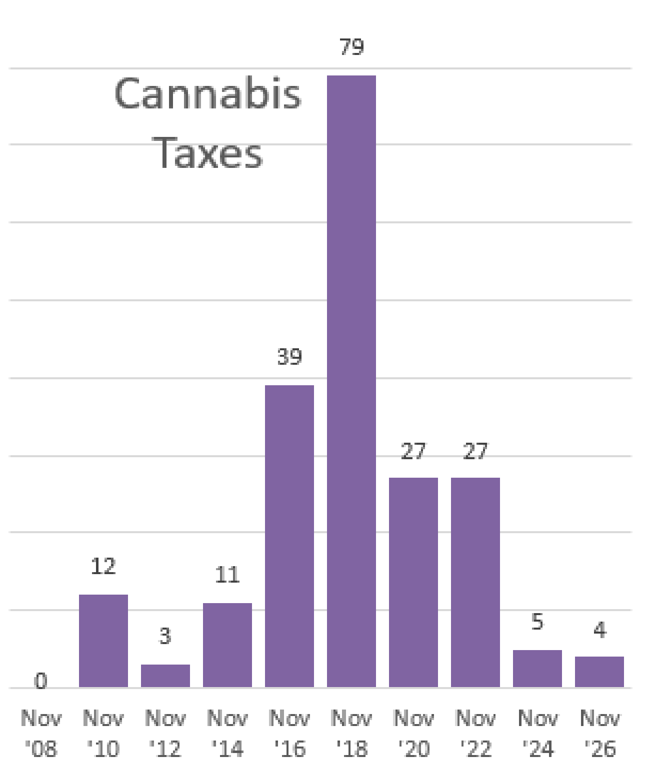
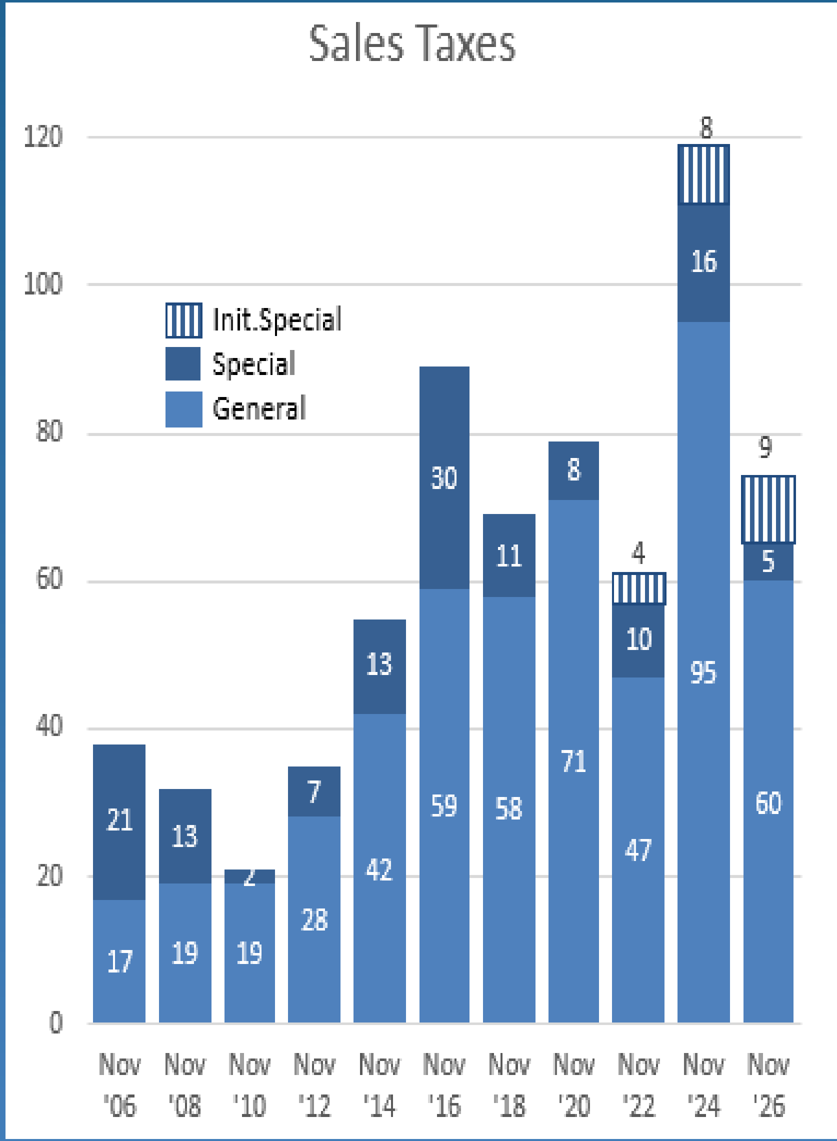
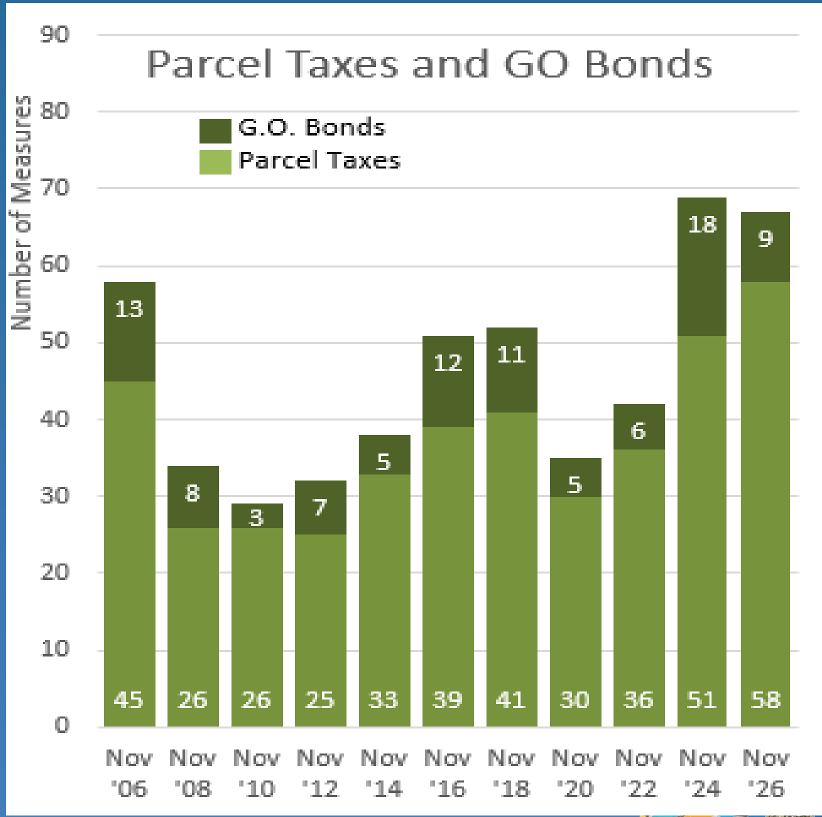
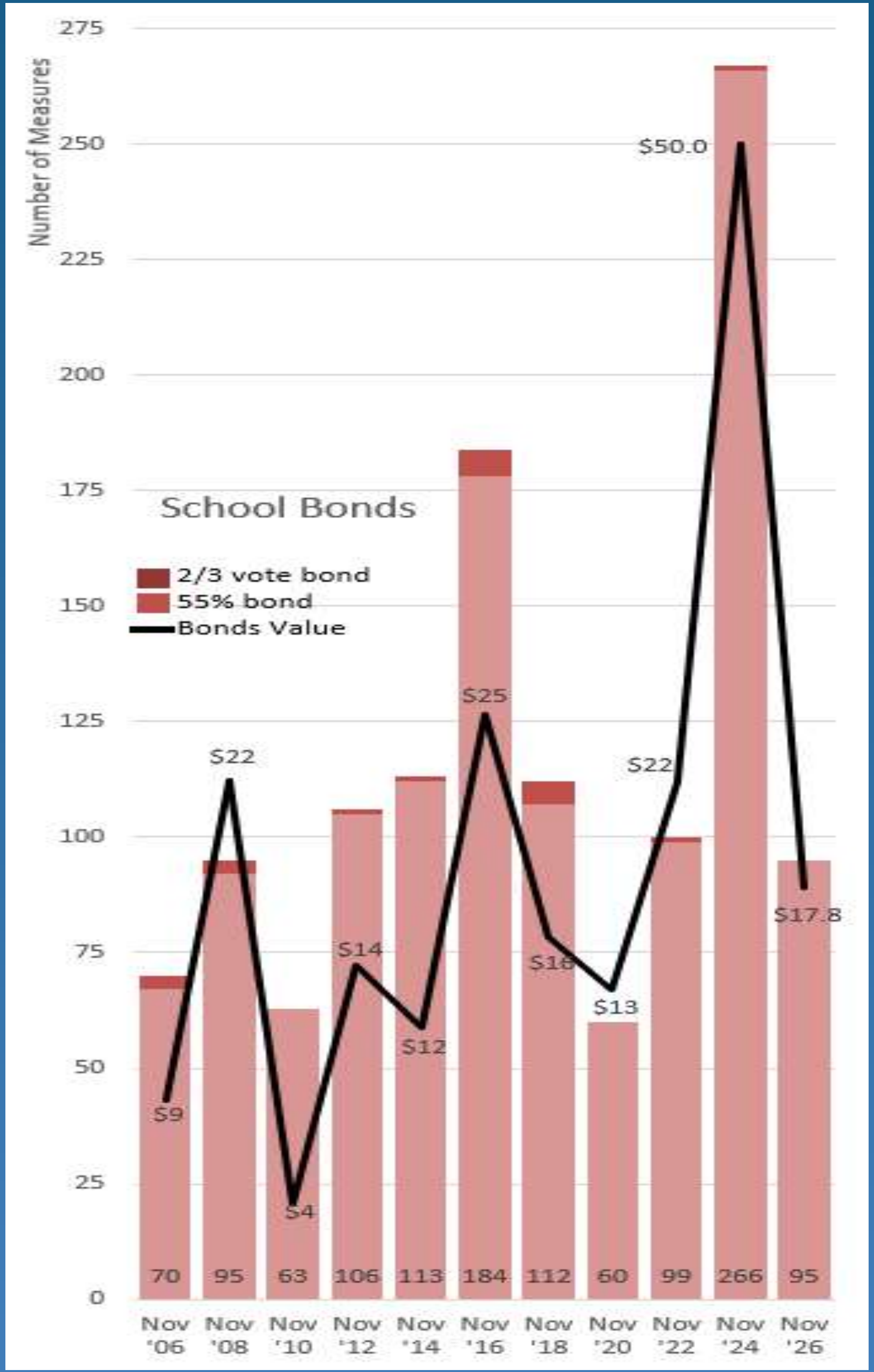
Local Tax & Bond Measures

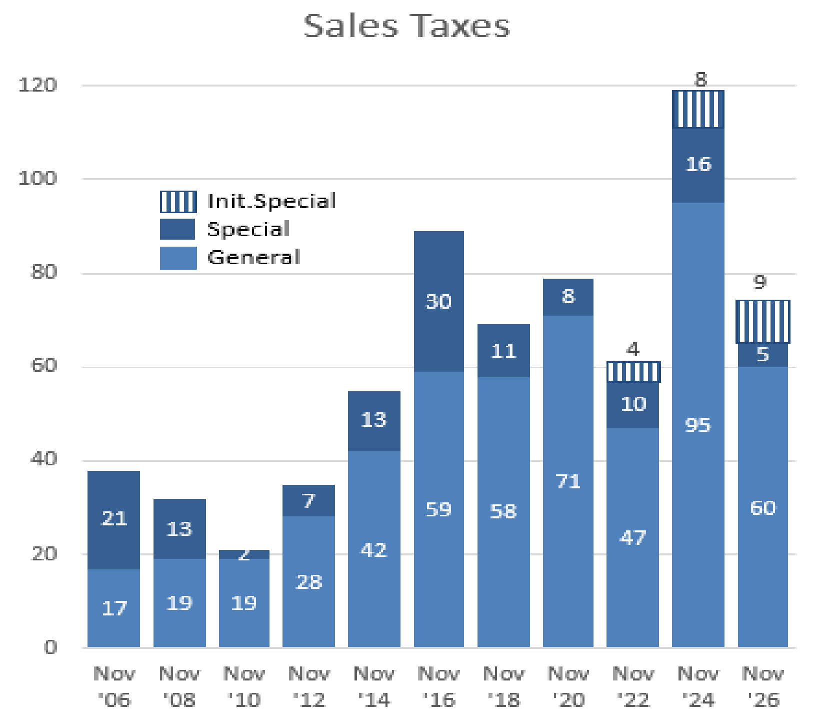


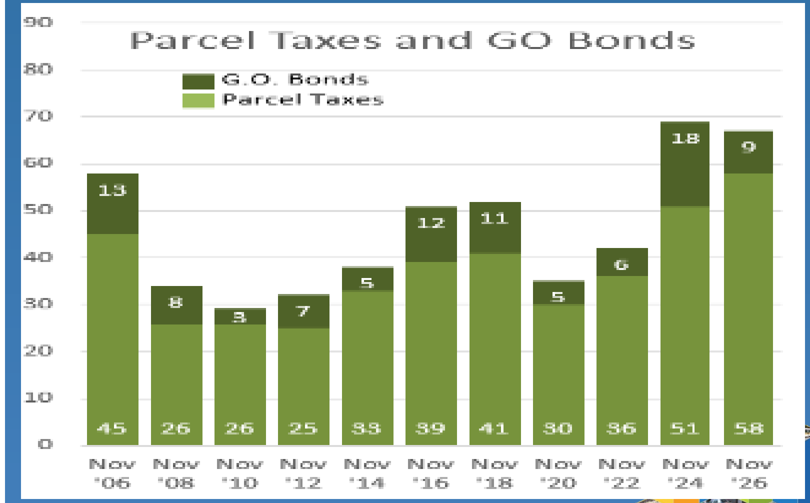




Local Tax & Bond Measures







LEAGUE OF CALIFORNIA CITIES

Update on the Law of Municipal Finance

by

Michael G. Colantuono, Esq.

Cal Cities Annual Meeting

Anaheim, California

September 24, 2026

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Business Roundtable Measure

Legislature of the State of California v. Weber (2024) 16 Cal.5th 237

- Removed onerous "Taxpayer Protection and Government Accountability Act" from 11/24 ballot as an unconstitutional revision because it undermined fundamental state and local power to manage public finances
- Proposed by the California Business Roundtable and mimicked a 2018 proposal traded for a ban on local soda taxes

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Business Roundtable Measure

- ACA 13 was to appear on the November ballot with the CBRT measure
- It would require an initiative amendment to the State Constitution which imposes a super-majority voting requirement to achieve that same super-majority
- Pushed to the 2026 ballot by AB 440 (Pellerin, D-Sta. Cruz)
- Removed from the ballot in deal to get the latest HJTA measure reduced in scope

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The Latest Initiative Threat

Save Proposition 13 Act of 2026 (Nos. 25-0004A1 to 6A1)

- sponsored by Howard Jarvis Taxpayers Association
- Required 2/3-voter approval for all special taxes, overturning the *Upland* line of cases
- May limit agency taxes to funding its own programs (no city tax for schools)
- Some versions ban parcel taxes and charter city documentary taxes
- Some sunset existing non-compliant taxes after 2 years

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The Latest Initiative Threat

Save Proposition 13 Act of 2026 (Nos. 25-0004A1 to 6A1)

- Target is Measure U-LA's high DTT on escrows >$5m ("mansion tax")

- Legislative deal reduced it to the scope of Prop. 43; took ACA 13 off the ballot and allowed HJTA to write the "yes" argument

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Prop. 43

- Constitutional amendment Legislature traded to get the Save Proposition 13 Act off the ballot
- Prospective only
- Limits ad valorem taxes to those permitted by Prop. 13
  - 1% base
  - 2/3-voter-approved taxes to buy & improve real property
  - Parcel taxes cannot be ad valorem
- Overturns *Upland* – 2/3-voter approval require for initial special taxes

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Business License Taxes

Lyft, Inc. v. City and County of San Francisco, SF Superior Court Case No. CGC 24 620845

- City treats compensation to Lyft drivers as part of its gross receipts for purposes of
  - Payroll tax
  - Gross receipts business license tax
  - Homeless gross receipts tax
- Lyft sues for $100m in refunds, claiming this should be excluded
- Trial set for 9/14/26

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Corporation Taxes

Due Process challenge to $800 minimum annual corporate income tax

- *The Rasmussen Co., Inc. v. Franchise Tax Board*, San Francisco Superior Ct. Case No. CGC 16 554150
  - May be relevant to flat and minimum local taxes, like business license taxes
  - Final approval of settlement and motion for attorney fees pending as of 9/7/26

Business License Tax

Microsoft v. San Francisco, SF Superior Court No. CGC 25 625880

- $14m refund claim resulting from audit that included foreign earnings in gross receipts
- Settled in 02/26 for refund of $6.5m

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Latest on *Upland*

- *Alameda County Taxpayers' Assn., Inc. v. County of Alameda* (2025) 108 Cal.App.5th 524
  - General tax not made a special tax by discussion of use of proceeds for homeless services
  - Rejected claim that ballot materials were so misleading as to invalidate the measure
  - Statutory exemption to 2% cap on county and city sales taxes was not unconstitutional "special" legislation

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More on Upland

Alameda County Taxpayers' Association, Inc. v. City of Oakland, (2026) 118 Cal.App.5th 1264, review denied

- Trial court rejected challenge to majority voter approval of initiative special tax, also rejected claims CPI adjustment lacked rational basis and that the refence to the non-profit operator of the Zoo violated article I, section 12
- Court of Appeal found Zoo reference did violate the Constitution, but severed it

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More on *Upland*

- *Alliance San Diego v. City of San Diego* (2023) 94 Cal.App.5th 419
  - City tallied near-2/3 majority but did not declare measure passed or failed
  - Approved debt and directed tax collection after SF cases
  - Trial court ruled for challengers; DCA reversed on primary issue but remanded to try claim of excessive gov't involvement in initiative, citing *Rider*
  - Trial court ruled for City

More on Upland

Alliance San Diego v. California Taxpayers Action Network (2025) 114 Cal.App.5th 1121

- Affirmed remand victory for City, challengers abandoned effort to show City controlled campaign
- Disavowed earlier DCA analysis accepting challengers' reading of *Rider* that too much gov't involvement could make an initiative subject to 2/3-voter approval
- Most useful: its rejection of challenges to debt – validation applied even before debt issued; special fund rule exempted it from 2/3 vote required for debt under City Charter and State Constitution

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More on Upland

HJTA v. City of Los Angeles (2025) 116 Cal.App.5th 1208, rehearing and review denied

- Challenge to Measure U-LA, initiative hike in documentary transfer tax
- Argues taxes may not be raised by initiative at all under Prop. 13 and City Charter
- Court of Appeal affirmed City's win, concluding
  - Prop. 13's limitations on ad valorem and transfer taxes do not apply to initiatives
  - City Charter did not forbid the tax
- Prop. 43 would reverse the first holding

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Soda Taxes

Cultiva La Salud v. State of California (2023) 89 Cal.App.5th 868

- 2018's AB 1838 — legislative deal to preempt charter city soda taxes until 2031 in exchange for California Business Roundtable abandoning initiative to amend the CA Constitution to make nearly all government revenues subject to voter approval
- Penalty provision invalidated as improper interference with charter city home rule authority
- Santa Cruz's Measure Z narrowly approved 11/5/24; led to test suit

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Soda Taxes

California Grocers Assn v. City of Santa Cruz,
Sacramento Superior Court No. 25 MW 00095

- Judgement for City entered 7/17/26
- Appeal due 9/21/26

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Utility Taxes / General Fund Transfers

- *Wyatt v. City of Sacramento* (2021) 60 Cal.App.3d 373
  - Post-218 approval of GFT from water, sewer, and trash utilities to general fund as a general tax was lawful
  - Plaintiffs had argued that Prop. 218 forbids all general UUTs
  - Victory means UUTs are safe, voters can approve GFTs

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Utility Taxes / General Fund Transfers

- *Lejins v. Long Beach* (2021) 72 Cal.App.5th 303
  - Similar facts as *Wyatt v. Sacramento* – post-218 election to validate GFT from water and sewer utilities
  - Purported to distinguish *Wyatt* in ruling for challengers, but really disagrees with *Wyatt*

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Utility Taxes / General Fund Transfers

- *Palmer v. City of Anaheim* (2023) 90 Cal.App.5th 718
  - Similar facts as *Wyatt v. Sacramento* – post-26 election to validate GFT from power utility
  - Upheld because election was sufficient to satisfy Prop. 26 and Prop. 218 did not apply

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Utility Users Taxes

Beck v. City of Canyon Lake, 4th DCA Case No. D083322

- Trial court invalidated voter-approved UUT on water and sewer as use of proceeds of a property related fee for unrelated purposes
- DCA affirmed in unpublished opinion
- Logic endangers all water, sewer and trash UUTs
- City did not seek review

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Utility Users Taxes

Sierra v. City of Los Angeles, 2d DCA No. B347349

- Class action challenge to UUT on electric bills
- City won on demurrer
- Respondent's Brief due 9/28/26

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Utility Users Tax

Disney Platform Distribution v. City of Santa Barbara, (2026) 118 Cal.App.5th 238, review denied

- Cable UUT applied to video streaming services notwithstanding exclusion for digital downloads
- Was not a change of methodology requiring election
- Not preempted by Internet Tax Freedom Act or First Amendment
- No duty to give notice under PUC 799 because tax preceded services
- New revenue opportunity for all cities and counties with cable UUTs

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Utility Users Taxes

AB 330 (Rogers, D-Sta. Rosa)

- Extends to 1/1/31 sunset on the Local Prepaid Mobile Telephony Services Collections Act authorizing local governments to apply public safety charges and utility user taxes (UUT) to prepaid wireless bills.
- Rev & Tax Code § 42111

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State Water Project Taxes

- State Water Contractors have pre-Prop. 13 authority to impose a property tax to fund their obligations to the DWR under the SWP contracts
- *Goodman v. County of Riverside* (1983) 140 Cal.App.3d 900 held such taxes survived Prop. 13 because the State Water Project and its associated contract, debts and taxes were pre-Prop. 13 debt
- *Goodman* rule reaffirmed in *Coachella Valley Water Dist. v. Superior Court* (2021) 61 Cal.App.5th 755
- May be important to pending discussions of the Delta conveyance project

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State Water Project Taxes

- *Coachella Valley Water District v. Superior Court* (2021) 61 Cal.App.5th 755
  - Challenge to tax must be brought in validation with very short statute of limitations
  - Case continues as to subsequent tax years
  - CVWD lost on merits and remedies phase is under submission as of 9/7/26
  - Appeal with broad amicus support is likely

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Property Taxes

- R&TC 100(b) sets formula for utility assets different from that for "common property" to recover voter-approved debt
- Utilities drafted it years ago, but inflation made it burdensome
- They lost *County of Santa Clara v. Superior Court* (2023) 87 Cal.App.5th 347, upholding the formula
- They filed 6 new cases seeking a division in the Courts of Appeal, without success

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Property Taxes

- *Pacific Bell v. County of Riverside* (2025) 114 Cal.App.5th 717
- *Pacific Bell v. County of Ventura* (2025) 114 Cal.App.5th 475
- *Pacific Bell v. County of Napa* (2025) 112 Cal.App.5th 952, pet'n rev. pending
- *Pacific Bell v. County of Placer* (2025) 111 Cal.App.5th 634
- *Pacific Bell v. County of Merced* (2025) 109 Cal.App.5th 844
- New Santa Clara cases dismissed
- Review denied in all cases
- New cases filed for later years in 2026

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Bond Proposals

Osborne v. Logan (2026) 121 Cal.App.5th 1310

- Challenge to ballot label for school bond measure
- Ballot label and other ballot materials must express tax as dollars per $100k of assessed valuation
- Court of Appeal decided appeal after election mooted it to clarify the law
- Applied Elections Code section 9401(c) to ballot labels even though statute required this information only in the ballot book

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Property Tax Administration Fees

Scott v. County of Riverside (2025) 112 Cal.App.5th 265

- Fee for separate valuation of time-share invalid as a non-voter-approved special tax because it exceeded reasonable cost of service and was poorly apportioned.
- Remanded for determination of remedy as case no. CVRI2200766
- Remedies phase settled 04/26

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Vacancy Taxes

Debbane v. City and County of San Francisco, 1st DCA Case No. A172067

- summary judgment against City issued 11/1/24
- Appeal argued 9/1/26, decision due in 90 days

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PACE Charges for Energy Conservation Upgrades

Morgan v. Ygrene Energy Fund, Inc. (2025) 18 Cal.5th 1061

- Property Assessed Clean Energy (PACE) lends ratepayers funds to install energy conservation equipment and collects debt on property tax roll
- Property owner required to exhaust property tax administrative remedies via County to seek refund of charges
- Contrast with *Tesoro v. Carson* – exhaustion statutes, not buy ordinances, apply to refund claims

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Sales and Use Taxes

AB 2854 (Irwin, D-Ventura)

- Requires annual reports of sales tax rebate agreements to CDTFA and website posting
- Authorizes fine for failing to do so of $1,000 per day for first 180 days and $4,000 per day for the balance of the first year
- Signed; effective 1/1/25

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Sales & Use Taxes

SB 122 (Comm. On Budget & Fiscal Review)

- Amends Gov Code, section 53084.5 to limit sales tax rebate agreements
- Existing law forbids such agreements that reduce taxes to jurisdictions where retailer maintains physical presence
- Rebating agency must post agreement to internet 30 days before approval and give notice to affected agencies 60 days before
- Such agreements cannot apply to digital products like downloads, streaming, software, etc.

Sales Taxes

- *Fillmore v. Office of Tax Appeals*, SF Superior Court No. CPF25519161
  - City's writ of mandate to review CDTFA decision regarding allocation of tax on airport fuel sales to office in the City
  - Cities contesting the agreement host the airports: LAX, ONT, PSP, SAN, SJC and SMF
  - Cities answered second amended petition in 02/26

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Sales and Use Taxes

Long Beach Reform Coalition v. City of Long Beach, Sacramento Superior Court No. 25 WM 000112

- challenge to implementation of sales tax based on City's interpretation of effectiveness in light of sunset of County tax which absorbed part of the 2% total permitted for such taxes
- City lost at trial; judgment entered 12/12/25

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Sales and Use Taxes

Challenges to exemptions to 2% cap as invalid special legislation

- *Silicon Valley Taxpayers Assn. v. City of Campbell*, 6th DCA H054023
  - City demurrer sustained w/o leave to amend; appeal fully briefed 8/21/26
- *Lester v. Cooper*, Contra Costa Sup. Ct. No. MSN20-1173
  - settled

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Sales and Use Taxes

Southwest Jet Fuel Co. v. CDTFA (2025) 114 Cal.App.5th 551

- Legislature's repeal of statutory exemption of jet fuel from sales tax did not make collection of the tax an "increase" requiring voter approval.
- Review denied 12/17/25

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Hotel Bed Taxes

2025's SB 346 (Durazo, D-Los Angeles): Local Agencies: Transient Occupancy Taxes: Short-Term Rental Facilitator.

- If local agency adopts implementing ordinance, short-term rental platforms must provide APNs of listed units, publish the local license number and TOT Certification on listings, and allow audit of TOT collections
- Chaptered, but platforms threatening suit

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SGMA Suits

Mojave Pistachios, LLC v. Superior Court (2024) 99 Cal.App.5th 605

- Challenged GSP, sustainable yield report, and extraction fee
- Alleged writs, validation, takings, constitutional claims, and CEQA violations
- Trial court sustained demurrer for failure to pay first, litigate later.
- DCA granted writ review and published an opinion affirming

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Groundwater Extraction Charges

Great Oaks Water Co. v. Santa Clara Valley Water District (2025) 110 Ca.App.5th 260

- Consolidates 15 cases challenging, or seeking to enforce, SCVWD's pump tax
- Broad win for SCVWD
- Analysis is hard to square with *Patz* and *Coziahr*

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Groundwater Extraction Charges

- *Garst v. Tehama County Flood Control & Water Cons. Dist*. (2026) 121 Cal.App.5th 507
  - County's appeal from trial court judgment invalidating $0.29 per acre fee to fund SGMA plan
  - Trial court concluded fee was a tax b/c imposed on a per-acre basis without respect to volume of groundwater used
  - Court of Appeal reversed refunds for failure to pay under protest but refused to apply validation statute of limitations because fee was substantively invalid as based on property ownership, not water use
  - Agency did not seek rehearing or review
  - Inconsistent with many cases which refuse to look to merits when applying validation

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Groundwater Replenishment Charges

- *Howard Jarvis Taxpayers Assn v. Coachella Valley Water Di*st. (2025) 116 Cal.App.5th 520, review denied
- Affirmed invalidation of RACs because Court did not find agency's reliance on hydrogeology to distinguish basins supported by record; affirmed $13m refund remedy and attorney fee award
- Largely duplicated analysis in canal rates case

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SGMA Fees

SWRCB v. Superior Court (Kings County Farm Bureau) (2025) 115 Cal.App.5th 734, review denied

- Challenge to fees imposed to administer probationary basin
- Rejected challenge (arguing no benefit to payors from SGMA planning) for failure to pay first and litigate later
- Rejected exceptions for declaratory relief and when payment not possible w/o blowing statute of limitations

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Groundwater Extraction Charges

Gomes v. Mendocino City CSD (2025) 110 Cal.App.5th 752

- Upheld CSD's groundwater regulations and associated fees under its special statute
- Prop. 218 claims not appealed
- Helpful analogous authority re distinction of water supply charges from regulatory fees

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Prop. 218 & Water Rates

- *Coziahr v. Otay Water District* (2024) 103 Cal.App.5th 785 review denied
  - Trial court invalidated tiered rates under *Capistrano* and awarded refunds
  - Both parties appealed
  - DCA affirmed the trial court using deferential review and concluded that money refunds are available under Prop. 218

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Prop. 218 & Water Rates

Patz v. City of San Diego (2025) 113 Cal.App.5th 225, review denied

- trial court invalidated tiered rates, adopting statement of decision prepared by plaintiffs' counsel that required time-of-use data to use peaking factors in rate design and forbade use of tiered rates for residential class when other classes had non-tiered rates
- Court of Appeal affirmed in a published ruling, with a 67-page dissent

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Prop. 218 & Water Rates

Dreher v. LA DWP, (2025) 116 Cal.App.5th 977

- Challenge to tiered retail water rates
- City won all but low-income discount funded by rates; no refunds because plaintiff did not pay under protest
- Court of Appeal affirmed; SCOCA granted review as case no. S294899
- SCOCA appeal fully briefed and awaiting argument as of 9/7/26

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Water Rates

Toy v. City & County of San Francisco (2026) 121 Cal.App.5th 1292 petn. rev. filed 9/2/26

- Prop. 218 challenge to water rates arguing cost to provide fire flows should be funded by tax
- Followed unsuccessful effort to sue 80 agencies in one case
- Trial court ruled for City because plaintiff did not sue in validation
- Court of Appeal affirmed
- But see *Garst v. Tehama County Flood Control & Water Conservation Dist.* (2026) 121 Cal.App.5th 507 [refusing to apply validation b/c groundwater fee did not substantively comply with SGMA]

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Water Rates

AB 1827 (Papan, D-Millbrae)

- Facilitates tiered rates by allowing use of meter size, peaking factors, and similar criteria in water ratemaking
- Gov. Code, section 53750.6, effective 1/1/25
- Response to trial court rulings in *Patz* and *Coziahr*

Water Rates

City of Pico Rivera v. Pico Water District, 2d DCA No. B346263

- Reverse validation challenge to water rates
- Trial court ruled for the District; City appealed
- Respondent's brief due 9/8/26

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Water Rates

HJTA v. Coachella Valley Water Dist. (2025) 108 Cal.App.5th 485, *review denied*

- CVWD could not justify lower rates for canal water delivered to farms due to historic priorities
- Court rejected evidence all rates subsidized
- Unsuccessful petition for review tested standing, ability to challenge subsidized rates, availability of refund remedy

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Water Rates

Hiller v. Marin MWD (2026) 120 Cal.App.5th 1147, *review denied*

- Trial court rejected challenge to water rates as untimely under GC 53759, requiring validation challenge within 120 days of rates' effectiveness
- Court of Appeal affirmed, concluding:
  - Validation applied
  - Due process did not prevent validation from applying

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Water Rates

Town of Hillsborough v. All Persons, San Mateo Superior Case No 23CIV01028

- Loss on challenge to tiered water rates
- It appears the Town opted not to appeal

Exhaustion of Administrative Remedies

- AB 2257 (Wilson, D- Suisun City)
  - Imposes a duty to exhaust administrative remedies before suit
  - Requires challengers to participate in ratemaking hearings, identify their legal issues, and sue only on those issues
  - Local ordinance or resolution to broaden and clarify these rules is recommended
  - Gov. Code, sections 53759.1 & 53759.2, effective 1/1/25

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Exhaustion of Administrative Remedies

Hagen v. East Bay MUD, 1st DCA No. A176902

- sustained demurrer to challenge to tiered rates for failure to exhaust under SB 2257
- Appealed 7/1/26
- Opening brief due 10/12/26

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Exhaustion of Administrative Remedies

- *Tesoro Refining & Marketing Company LLC v. City of Carson* (2026) ___ Cal.5th ___ [2026 WL 2291552]
- Gov't Claims Act preempts City's refund procedures before tax collector and city manager
- Would seem to preempt all local ordinances [but not statutes] creating post-payment refund remedies
- Cal Cities will seek a legislative fix

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Sewer Fees

SB 231 (Hertzberg, D-San Fernando Valley)

- Effective 1/1/18, defines "sewer" under Prop. 218 to include storm sewers (GC 53750(k))
- Seeks to overrule *HJTA v. Salinas* by statute, citing *Crawley v. Alameda* and *Griffith v. Pajaro*
- This authority is most safely used for stormwater reuse project benefitting water supplies
- Test litigation has not come
- Cited favorably in *Paradise Irr. Dist. v. Comm'n on State Mandates*
- Construed negatively, but not reached in *DOF v. Mandates Commission* (3rd DCA 2022)

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Sewer Fees

Gluck v. CCSF (2025) 111 Cal.App.5th 769

- Prop. 218 challenge to stormwater fees included in sewer rates
- Trial court ruled the City, citing SB 231
- Court of Appeal affirmed treatment of combined storm and sanitary sewer fee as subject only to majority protest but reversed and remanded to test failure to apportion fees based on disparate demand for the two services

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Sewer Fees

Shapiro v. LA (LASC No. 25 SCTV 04179)

- Class challenge to sewer rates, questioning 218 notice and claiming fees exceed total service cost
- Trial court granted motion to strike class claims under Public Records Act and jury demand but denied the City's demurrer on the merits and remedies issues
- In discovery as of 09/7/26

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Solid Waste Fees

Carachure v. City of Azusa (2025) 110 Cal.App.5th 776

- No duty to pay under protest under HSC 5472 because plaintiffs did not sue for refunds
- But they did sue for an order that franchise fees be returned to utility funds
- Remand case settled

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Solid Waste Fees

Rogers v. City of Redlands (2025) 112 Cal.App.5th 667

- Challenge to solid waste fees for covering part of cost to repair streets
- Trial court ruled for plaintiffs under Vehicle Code section 9400.8 but awarded no refund for failure to pay under protest under Health & Safety Code section 5472
- Court of Appeal affirmed; SCOCA denied review
- SB 922 is legislative fix; Vehicle 9400.8, effective 1/1/27

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Solid Waste Fees

Duplicates of *Rogers v. Redlands*

- *Borst v. City of El Paso de Robles*, San Luis Obispo Superior Court Case No. 23CVP-0156 (remedies hearing 10/13/26).
- *Moulas v. City of Colton*, San Bernardino Superior Court Case No.CIVSB2401378 (City lost and no appeal).
- *Alameda Co. Taxpayers Assn. v. City of Livermore*, Alameda County Superior Court Case No. 24 CV058036 (MSJ set for 10/29/26).
- *Schimmer v. City of Moorpark*, Ventura County Superior Case No. 2025CUWM045812 (in discovery as of 9/7/26)

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Stormwater Fees

Dessins, LLC v. City of Sacramento (2025) 112 Cal.App.5th 996

- Challenge to increase in storm water fee because margin of victory in property owner vote provided by city's own properties and those of other government agencies
- Trial court ruled for City; Court of Appeal affirmed

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Stormwater Fees

Dept. of Finance v. Commission on State Mandates (2022) 85 Cal.App.5th 535, review denied

- Street-sweeping mandate not reimbursable b/c local governments can impose fees for trash removal
- But partial exemption from Prop. 218 for "sewer" fees limited to sanitary sewer fees
- Did not reach impact of 2017-18's SB 231, which took the opposite view, b/c statute not retroactive to this case

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Solid Waste Franchise Fees

Leeds v. City of LA (2025) 115 Cal.App.5th 537, review denied

- Class certification denied because plaintiffs could not show class had uniform interest – some account holders passed refuse fees through to tenants
- Reduced LA's exposure from millions to just the rates paid by the representative plaintiffs

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Trash Franchise Fees

- Tips for protecting this revenue source
  - Avoid controversy if possible
  - Make a record that haulers get rights in rights-of-way that others do not (like the right to place bins in street weekly)
  - Make a record that the value of those rights is at least roughly proportionate to the franchise fee
  - Have a cost-of-service study in your record; consider hiring a consultant, and have a lawyer review it
  - Separately cost regulatory fees (like AB 939 & SB 1373 compliance fees)

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Franchise Fees

Nguyen v. LA, (2026) 121 Cal.App.5th 272, *petn for review pending*

- Challenge to franchise fee on So Cal Gas as not proportionate to value of franchise
- DCA concluded the fee was not a tax, it need not be apportioned, and the City did not need to show fee amount was reasonably related to the value of the franchise because City proved bona fide negotiations

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Franchise Fees

The Protect our Communities Foundation v. City of San Diego (2026) 121 Cal.App.5th 449, petn. review pending

- Franchise surcharges funding utility use of city streets w/in Prop. 26's property-use exemption."
- Addressed: (i) charter competitive bidding, (ii) trial court properly severed provision of franchise requiring 2/3 approval to terminate as violating city charter, (iii) no CEQA review required b/c renewing existing franchise is not a "project."

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Fees for Use of Public Property

- *Ventura Harbor Restaurant Associates, Inc. v. Ventura Port District* (2026) 121 Cal.App.5th 809
- percentage rent for lease of Port property for restaurant use was not an illegal tax nor a violation of XX:22 limit on local taxes on alcohol licensees
- Found that Prop. 26 exception for fees for use of government property not limited to the reasonable cost or value of the land transferred
- Distinguished cases involved franchise fees

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Electric Rates

Gridley v. Superior Court (2024) 104 Cal.App.5th 1201, review denied

- no Prop. 26 challenge to electric general fund transfer following rate decrease
- no takings claim under *Nollan / Dolan* outside the land use context

Prop. 26 Litigation

Simpson v. Riverside, 4th DCA Case No. E088961

- Voter-approved water GFT invalidated under Prop. 218
- Court granted refund remedies
- City appealed 7/27/26

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Prop. 26 & Related Litigation

Rancho Mirage Mobilehome Community LP v. Coachella Valley Water District, 2023 WL 7123771 (9th Cir. filed 10/30/23)

- Utility fees and charges are not property interests that can support takings claims

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Ratemaking Litigation

SB 1072 (Padilla, Steve, D-Chula Vista)

- No refund remedy for water and sewer fees under Prop. 218 but agency must credit any overcollection in next ratemaking
- Gov. Code section 53785.5, effective 1/1/25 (but arguably retroactive as declaratory of existing law)

Prop. 26 Litigation

Otay Mesa Water Dist. v. City of San Diego, Otay Water District v. City of San Diego, Riverside Superior Court Case No. RIC1804278

- Challenged San Diego's allocation of costs for recycled water to other utilities. Argues two recycled water systems should be costed separately
- Trial court ruled for San Diego, concluding
  - No duty to set separate rates for 2 plants
  - Rates for recycled water were less than cost and therefore satisfied Prop. 26
- Remaining issues settled August 2025

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Prop. 26 Litigation

Citrus Heights Water Dist. v. San Juan Water Dist., Sacramento Superior Court Case No. 24 WM 000064

- Retailers' challenge to wholesale rates
- Motion to augment administrative record heard 8/28/26

Development Impact Fees

County of El Dorado v. Superior Court (2019) 42 Cal.App.5th 620

- Statute of limitations to challenge DIFs is one-year
- But suit can be filed after each year's findings, so it serves to limit remedy, but not litigation exposure
- AB 1600 findings are burdensome, but it is very risky not to do a good job on them every year
- Limits *Walker v. City of San Clemente* (2015) 239 Cal.App.4th 1350, which had ordered refund of all fees collected since inception of fee

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Development Impact Fees

Hamilton & High, LLC v. City of Palo Alto (2023) 89 Cal.App.5th 528, review denied

- Parking in-lieu fees subject to AB 1600 even though optional
- Casts doubt on *El Dorado*
- Best to comply with AB 1600 for DIFs unless implemented via development agreement waiving suit

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Development Impact Fees

Barajas v. City of Petaluma, 1st DCA No. A165258 (unpublished)

- Affirmed trial court ruling upholding City's AB 1600 findings
- Findings relying on nexus study were sufficient
- Age of study did not undermine findings
- Statute now requires update every 8 years.

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Development Impact Fees

AB 2663 (Grayson, D-Contra Costa)

- Local agency that collects inclusionary housing in-lieu fees must annually post on its website the amount collected in past year and whether fees intended to fund a project.
- Starting Jan. 1, 2026, and every 5 years thereafter, agencies must post amount collected in past 5 years and how fees were spent.
- Effective 1/1/25 as GC 65906.6

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Development Impact Fees

Sheetz v. County of El Dorado (2024) 601 U.S. 267

- Traffic impact fee under AB 1600 subject to *Nollan* / *Dolan* analysis even if imposed legislatively rather than ad hoc

Sheetz v. County of El Dorado (2025) 113 Cal.App.5th 113

- On remand, 3rd District found the fee adequately supported by the nexus study
- SCOCA denied review but depublished

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Development Impact Fees

The Highroad, LLC v. City of LA , 2d DCA No. B348348

- Assignment of claims to refund of AB 1600 fees for affordable housing imposed on single-family residential development
- Plaintiffs appealed on assignment of refund claims.
- City cross-appealed ruling that the fees were substantively invalid.
- Reply brief due 9/8/26.

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Development Impact Fees

2026’s AB 170 (Comm on Budget, Housing)

- State agencies must give advantage to cities and counties seeking housing funds that waive or reduce development impact fees
- State funds cannot cover such fees
- Constitutional principles require discretionary funds to cover waivers or subsidies – not other payors’ fees
- Health & Safety Code, sections 50160 et seq.

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Assessments

Thacker v. City of Fairfield (2025) 113 Cal.App.5th 1049

- City adjusted pre-Prop 218 assessment for inflation without post-Prop. 218 approval
- Court of Appeal concluded that use of a pre-Prop. 218 inflation-adjustment mechanism is authorized only for taxes and fees, not assessments.
- No petition for review

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Advice re Assessments

- Use a strong, current engineer's report
- Get legal review of reports
- Consider other funding sources (special taxes, perhaps by initiative) for funding of any but the most traditional assessment-funded facilities and services

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Constitutional Debt Limit

City of San José v. Howard Jarvis Taxpayers Association (2025) 18 Cal.5th 1106

- HJTA challenged pension obligation bond, arguing voter-approval required
- SCOCA affirmed judgment for City
  - Pension obligation already existed, bond just financed it
  - Statute authorized the bond

Constitutional Debt Limit

Moving Oxnard Forward, Inc. v. City of Oxnard (2025) 111 Cal.App.5th 250, review denied

- Debt limit challenge to lease revenue bonds
- City's payments to financing authority to cover administrative costs did not violate the limit
- Nor did funding of reserve fund
- Marks-Roos Act did not require separate hearing on finding of significant public benefit

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Questions?

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