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June 13, 2024

The Honorable Bill Dodd
California State Senate District 3
1021 O Street, Ste. 7610
Sacramento, CA 95814

The Honorable Lori Wilson
California State Assembly District 11
1021 O St., Ste. 8110
Sacramento, CA 95814

RE: NOTICE OF OPPOSITION – California Initiative 1935, Taxpayer Protection and Government Accountability Act of 2024

Dear Senator Dodd and Assemblymember Wilson,

On behalf of the Solano County Board of Supervisors, I write to inform you that we oppose Initiative 1935, titled the “Taxpayer Protection and Government Accountability Act,” which would revise the California Constitution to restrict the ability of the state, local governments, and the electorate to approve or collect taxes, fees, and other revenues. Passage of Initiative 1935 would greatly harm the ability for local governments, including here in Solano County, to deliver vital public services.

The Taxpayer Protection and Government Accountability Act (Initiative 1935) would revise and recast the California Constitution by requiring voter approval of all state taxes, restrict local fee authority by limiting it to the “minimum amount necessary” to provide a service, and invite litigation due to the many unclear and conflicting provisions included in the measure, while also restricting the ability of local governments from defending themselves by disallowing an agency’s characterization of a measure from being considered in court. Simply put, this measure undermines the abilities of voters and locally elected officials to provide critical services; this measure would eliminate the constitutional authority of locally elected local governments to determine the right balance between revenue and the degree of local services needed by their communities.

Solano County opposes Initiative 1935 because it would impose several strict approval requirements for state and local taxes, including those sought by both governing bodies and the electorate. The initiative limits proposed tax increases to be placed before voters only during a regularly scheduled election unless a legislative body unanimously agrees to hold a special emergency election. The initiative would also eliminate the ability of local governments to include advisory questions on the same ballot as general tax measures; disallow the consideration of any charter amendment by voters which provides for the imposition, extension, or increase of tax; and require special taxes proposed by citizens’ initiative to receive approval by two-thirds of voters.

Solano County also opposes Initiative 1935 because the measure would make sweeping changes to the definition of government fees, which are already held to a standard to not exceed the reasonable costs of providing a service. Local fee revenues are used to fund essential services, including fire,

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police, public works, and parks and recreation. Initiative 1935 would redefine many existing fees as taxes, requiring voter approval for many charges that are imposed for the benefit granted to even a single payer, but not granted to those not charged.

Finally, the measure would impose a new standard on fees, limiting them to only the “minimum amount necessary,” to provide a service. This provision would invite extreme legal scrutiny of regular government decisions, costing governments and their taxpayers significant legal fees and endangering longstanding sources of revenue for counties and all levels of government. In addition to revising the legal definition of a fee, the measure would also restrict the ability of local governments to make their case in courts by subjecting governments to the heightened “clear and convincing” evidence standard and prohibiting courts from considering how a local agency characterizes a revenue measure.

Overall, Initiative 1935 would impair essential functions of all levels of government. While the measure will undoubtedly threaten the ability of local governments to raise revenue, the true dangers of this measure are reflected in the services funded by those revenue: law enforcement, fire protection, parks and recreation, health care services, addressing the homelessness crisis, emergency response, and all the services that support our communities.

For these reasons, Solano County must oppose Initiative 1935, the “Taxpayer Protection and Government Accountability Act.” Should you have any questions or concerns regarding our position, please feel free to contact my office at (707) 784-6130.

Sincerely,



Mitch Mashburn, Chair
Solano County Board of Supervisors

CC:

Honorable Solano County Board of Supervisors
Eric Lawyer, Legislative Advocate, California State Association of Counties
Stanicia Boatner, Legislative Analyst, California State Association of Counties
Paragon Government Relations
Karen Lange, SYASL Partners, Inc.