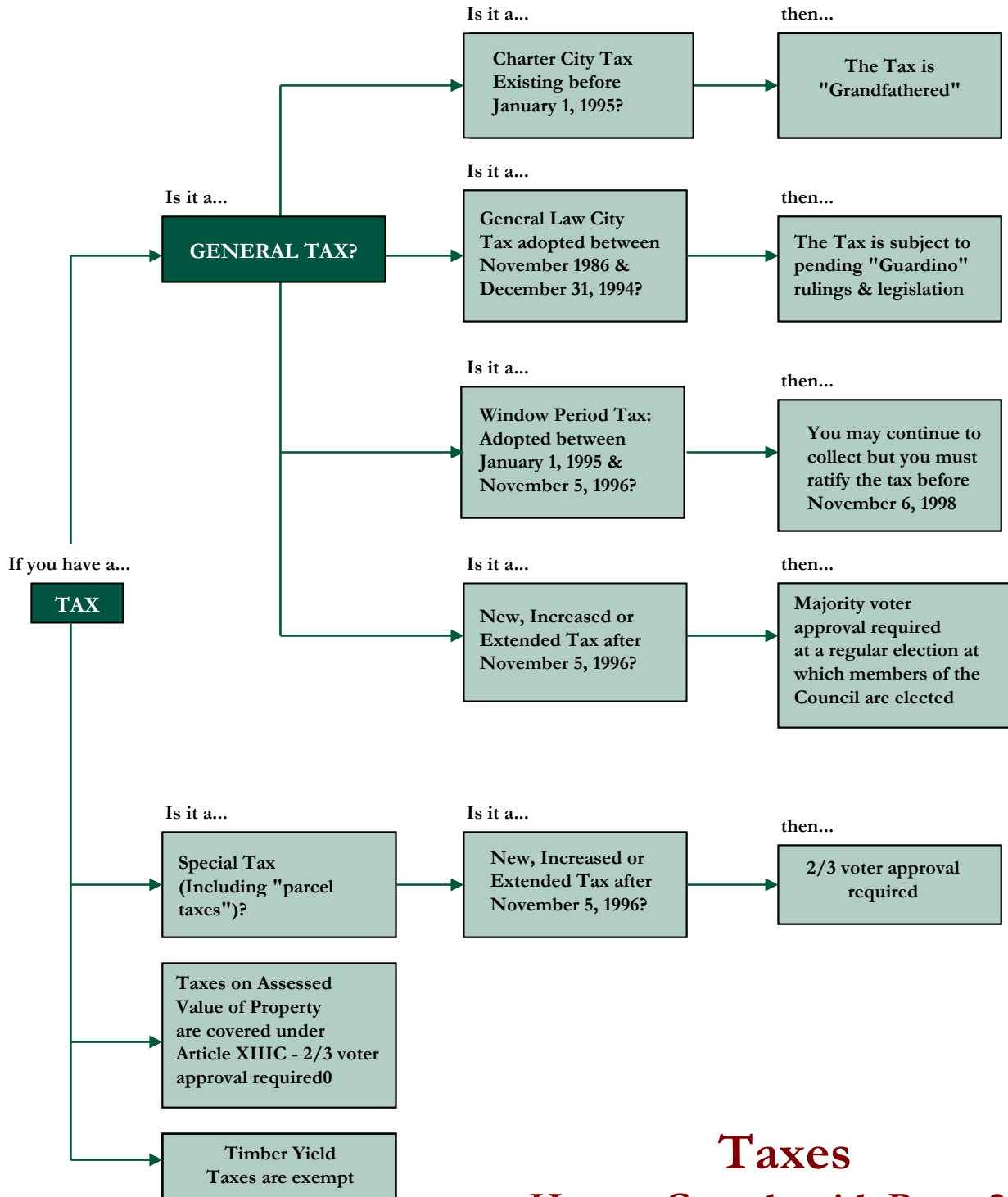


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Taxes

How to Comply with Prop. 218

Sources: League of California Cities and
 Legislative Analyst's Office

GENERAL AND SPECIAL TAXES

- ◆ General Taxes after November 5, 1996 must be approved by a majority vote at a regular election at which the members of the governing body are elected (except if an emergency is declared by an unanimous vote of the governing body members).
- ◆ General Taxes adopted between January 1, 1995 & November 5, 1996 can still be collected, but must be ratified by voters before November 6, 1998.
- ◆ General Taxes cannot be levied by special purpose districts.
- ◆ Special Taxes must be approved by a two-thirds vote.
- ◆ Special Elections for Special Taxes appear to be permitted.
- ◆ Timber yield taxes are exempt from Proposition 218.
- ◆ Special Taxes are not deemed to have been increased if they are imposed at a rate not higher than the approved maximum rate.
- ◆ All Taxes are subject to the initiative process.