

RURAL COMMUNITY RIGHTS: NO TAXATION BY ANNEXATION

Whereas, the people of the State of California residing in the territory of a local government have certain protections guaranteed by the constitution of the state including protection against frivolous spending of local governments by virtue of the right to vote on taxes that they are to be required by said local government to pay; AND

Whereas, in recent years since a judicial finding was made in the case of *Sunset Beach v OC LAFCO* (2012) creating “case law” giving perceived license to “tax by annexation,” some local politicians have been ignoring state constitution safeguards and without the affirmative vote of the electors are with ever increasing frequency using annexations, reorganizations, mergers or other such action of a local government to include its territory in a previously taxed special district, service zone, or other legislative construct resulting in the imposition of the existing fee or tax on the newly added territory as a condition of the action; AND

Whereas, rural communities are especially vulnerable to taxation by annexation as they lack the communication devices and resources, legal assistance and local court house facilities typically accessible in urban communities, to pursue complaints and protests against abusive taxes. For example, without a vote of the electors, the City of Needles this year annexed into a pre-existing county fire district after which the county then immediately added a flat tax to every parcel within the City’s territory no matter the size or value causing the poor living in the most modest of conditions to pay the same tax as a corporation owning a large hospital or industrial commercial building, with some on fixed incomes paying as much as 800% more in property taxes;

THEREFORE, the California Democratic Party resolves to support the affirmative vote of the electors for approval of any annexation, reorganizations, merger or other such action of a local government to include its territory in a special district, service zone, or other legislative construct that would result in the imposition of a fee or tax upon property as a condition of such action or where there are provisions for, the ability to, and, or intent to tax or charge fees for any purpose; AND

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Governor Brown, Democratic state constitutional members and Democratic members of the California Legislature.

Ruth Musser-Lopez (AD 33)
SD 16 Ex-Officio
Needles, CA