

# Don't Try This at Home

By Jon Coupal Howard Jarvis Taxpayers Association

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When the word "Paris" is associated with taxpayer outrage, it is usually due to junketing politicians jetting off to the France at public expense. But it was similarly sounding Perris, California, a Riverside County community of 50,000, which became the center of taxpayer outrage last week when voters rejected an illegal property tax.

City officials in Perris, whose nickname is "the skydiving capital of America," forgot their parachutes when they jumped at a chance to wring an additional \$2 million from property owners through a per-parcel tax that they claimed could be passed with a simple majority, contrary to the strict provisions of Proposition 13, which mandate a two-thirds vote.

Whether they were conniving, or just plain clueless, city council members' failure to do an equipment check brought harm to their constituents, regardless of the outcome of the vote. Had the measure passed, the Howard Jarvis Taxpayers Association legal team would have swung into action and addressed multiple violations of law.

First, the city was attempting to impose a majority vote parcel tax which is unconstitutional both under the uniformity of tax provision of the California Constitution (Article XIII, Section 1) and Proposition 218 (Article XIII D, Section 3). Second, there was a companion advisory measure to get around the two-thirds vote requirement for special taxes. Third, the city abused the emergency exception for general taxes under Prop. 218 in not complying with the election consolidation requirement. Fourth, the city actually named the tax (including on the ballot label) a public safety tax -- a special tax requiring a two-thirds vote -- even though it was proposed as an unrestricted majority vote general tax.

All these violations left HJTA's legal team asking the age old question: What were they thinking? The technical term for any lawsuit with this many meritorious claims is called a "slam dunk."

After being stuck down by the courts, all city officials would have been left with would have been a bill for court costs and for the special election, which they would have passed on to taxpayers. Fortunately for Perris taxpayers, voters were wearing their chutes, as 60 percent rejected the proposed new tax. Unfortunately, although the city will now avoid the expense of litigation, the cost of the futile special election remains, and this will, no doubt, be remembered by voters when current city council members face reelection.

Like most local governments during this economic downturn, Perris is

experiencing a decline in revenue. The problem is that those in government, who are quick to solve their problem by reaching for taxpayers' wallets, fail to understand that they have less because their constituents have less to give. Unemployment is at 15 percent in Riverside County, and few expect a quick turnaround. So it adds insult to injury when officials attempt to use illegal methods to extract more from already suffering taxpayers.

The Howard Jarvis Taxpayers Association would like to provide this gentle reminder to any other local government officials who are tempted to violate the clear provisions of the Jarvis sponsored Propositions 13 and 218: Our legal department is watching you.

*Jon Coupal is president of the Howard Jarvis Taxpayers Association -- California's largest grass-roots taxpayer organization dedicated to the protection of Proposition 13 and the advancement of taxpayers' rights.*

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