



County of San Bernardino



Ensen Mason CPA, CFA • Auditor-Controller/Treasurer/Tax Collector

NEWS RELEASE – For Immediate Release

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ATC Mason Alerts Taxpayers of ACA 1 Implications on Property Taxes

San Bernardino, CA — San Bernardino County Auditor-Controller/Treasurer/Tax Collector (ATC) Ensen Mason urges taxpayers to carefully consider California’s proposed Assembly Constitutional Amendment 1 (ACA 1), which is posed to appear on the ballot for voter approval during the next statewide election in March or November 2024 if passed by the Legislature.

California Proposition 13 (Prop 13) was overwhelmingly approved by voters in 1978, amending the California Constitution to limit the general property tax rate to 1% of the assessed value and to require a two-thirds supermajority vote to approve local general obligation (GO) bonds and special taxes, which are added to the tax bill on top of the 1% base tax rate. The GO bonds and special taxes are in essence an exception to Prop 13, and why Prop 13 has the two-thirds voter approval requirement. California Initiative ACA 1 seeks to lower the voter approval threshold from two-thirds to 55%, in line with the voter threshold for approval of school bonds, making it much easier and more likely to increase property taxes.

“In my role as San Bernardino County Tax Collector, I frequently speak to the public about property taxes and the role that they play in our society,” said Mason. “The number one complaint I hear by far is that taxes are too high. I have never once heard somebody complain that taxes are too low, which is why I’m saddened and surprised that our elected state representatives are once again busy trying to make homeowners pay more by erasing part of Prop 13.”

Even with the seemingly high two-thirds hurdle, numerous GO bonds and special taxes have been approved since Prop 13 was passed. Taxpayers will see a long list of bonds and special taxes that have been added to their tax bill over the years. If ACA 1 passes, they may notice a second page added to display even more charges.

Proponents of this bill claim ACA 1 will assist local governments to finance affordable housing and public infrastructure; however, the financial burden will fall to homeowners and renters. In California, housing is very expensive because we have a structural housing shortage. Much of this is due to the taxes and fees paid both during initial construction development and ongoing property ownership. A March 2018 UC Berkley study titled *It All Adds Up: The Cost of Housing Development Fees in Seven California Cities* found that development fees in the California cities examined ranged from \$12,000 to \$75,000 per unit for multifamily housing and \$21,000 to \$157,000 for single-family housing. That’s incurred before the first nail is ever purchased. Not only must these fees be ultimately paid by homeowners and renters, they discourage development in the first place, which drives the housing shortage.

ACA 1 will make housing more expensive for existing homeowners, first-time homebuyers, and renters alike. The good news is that voters will be able to make their voices heard.

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CONTACT:

Tracy Calentti
ATC Project Administrator

(909) 382-7016 or (909) 382-7000
tracy.calentti@sbcountyatc.gov

www.MyTaxCollector.com
www.sbcounty.gov/atc

