

Bear Valley Community Services District

Report to

Board of Directors

by

Ad Hoc Committee for Per Parcel Tax for Police Services

February 1, 2026



11. Legal Framework for Special Taxes

a. California Constitution

Imposition of taxes, assessments, and property related fees and charges by local governments in California is restricted by Proposition 218, the 1996 “Right to Vote on Taxes Act.” Proposition 218 is incorporated into Articles XIII-C and XIII-D of the California Constitution.^{12 13}

Under Article XIII-C, Section 1(d), “special tax” is defined:

“Special tax” means any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund.

Under Article XIII-C, Section 1(e), “tax” is defined:

“tax” means any levy, charge, or exaction of any kind imposed by a local government, except the following:

Seven exceptions are listed; police and public safety services do not fit the exceptions.

Under Article XIII-C. Section 2(a), the ability of Special Districts to impose taxes is limited:

All taxes imposed by any local government shall be deemed to be either general taxes or special taxes. Special purpose districts or agencies, including school districts, shall have no power to levy general taxes.

Based on these provisions of the law, BVCS D can create additional revenue for the BVPD only via a special tax.

Under Article XIII-C, Section 2(d), the BVCS D is further restricted on how a special tax can be implemented:

No local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

The phrase “...impose, extend, or increase...” has some significance and creates options as to how to proceed.

¹² Article XIII-C: [Codes Display Text](#)

¹³ Article XIII-D: [Codes Display Text](#)

- “Extend” would relate to a special tax that had a specified time period and expiration date, which is not the case with the existing BVCS D special taxes.
- “Increase” would allow the option to request voter approval to increase the amount of an existing special tax in excess of the voter approved maximum rate. That is potentially an option for BVCS D. However the existing police special tax is limited to funding of salaries and benefits, and that revenue cannot be used for the “service and supplies” portion of the police budget.
- “Impose” would be a new special tax. A new tax could be in addition to the existing tax. Or depending on how the ballot measure is worded, it could also repeal and replace the existing tax.

b. California Government Code

Government Code Title 5, Division 1, Part 1, Chapter 1, Article 3.5 addresses Voter-Approved Special Taxes.¹⁴

It sets forth processes and procedures for implementing and collecting special taxes. Key provisions include:

50075.1 *On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:*

(a) A statement indicating the specific purposes of the special tax.

(b) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).

(c) The creation of an account into which the proceeds shall be deposited.

(d) An annual report pursuant to Section 50075.3.

50075.3 *The chief fiscal officer of the levying local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:*

(a) The amount of funds collected and expended.

(b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.

¹⁴ Article 3.5: [Codes Display Text](#)

50077 (a) *Except as provided in Section 7282 of the Revenue and Taxation Code, the legislative body of any city, county, or district may, following notice and public hearing, propose by ordinance or resolution the adoption of a special tax. The ordinance or resolution shall include the type of tax and rate of tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. The proposition shall be submitted to the voters of the city, county, or district, or a portion thereof, and, upon the approval of two-thirds of the votes cast by voters voting upon the proposition, the city, county, or district may levy the tax.*

Section 50077(a) is important to setting a timeline. Before BVCS D can bring a special tax to the voters, a public hearing and an ordinance or resolution is required. Of course, any ordinance or resolution requires a majority approval by the Board of Directors.

c. Election Process

Elections for BVCS D Directors, and for any ballot measures that the BVCS D proposes, are conducted by the Kern County Elections Department and in accordance with the California Elections Code.

The Kern County Elections website summarizes ballot measures as follows:¹⁵

Measures, Initiatives, and Referendums

A ballot measure is proposed legislation submitted to voters for a direct decision. Measures that appear on the ballot on Election Day may be local, countywide, or statewide.

A measure can be placed on the ballot by a local jurisdiction, governing board, or by a petition signed by registered voters.

To learn more about measures, initiatives, and referendums visit the California Secretary of State's website.

Arguments

A measure argument is a statement written in favor or against a measure.

Arguments in Favor or Against a Measure: Members of a Governing Body, members on behalf of a Bona fide Association, and any voter eligible to vote on the measure can submit an argument signed by up to five people. Only one Argument In Favor and one Argument Against can be published. If more than one argument is received the precedence above will take priority. Each Argument may be up to 300 words.

Rebuttal Arguments: A Rebuttal Argument is a statement which refutes the Argument in Favor or Argument Against. Rebuttal Arguments must be signed by the same authors of the

¹⁵ [Measure Information | Kern County, CA - Elections](#)

original arguments unless the original signers of the arguments authorize others to sign the Rebuttal Arguments. Each Rebuttal Argument may be up to 250 words.

d. Types and Dates of Elections

The first option for scheduling a ballot measure is to request that it be added to a ballot for an established Statewide election. These elections include both in-person and mailed ballots.

In 2026, there will be Statewide elections on the following dates:

- June 2, 2026 – primary election
- November 3, 2026 – general election

The November 3, 2026 election will include three seats on the BVCSD Board of Directors. It will also be a California governor’s election and a mid-term US Congress election. The June 2, 2026 primary election will include the governor’s race and US Congress seats.

Local jurisdictions may schedule special elections with in-person and mailed ballots on other dates established by law, however there is currently no indication that Kern County is planning a 2026 special election. BVCSD could, however, request that the County establish a special election specifically for a local ballot measure. Upcoming opportunities for such elections would occur on:

- April 14, 2026
- March 2, 2027

A mail-only special election which would be specifically for the CSD’s tax measure is another option. These can be conducted in May and August each year. The upcoming opportunities include:

- May 5, 2026
- August 25, 2026
- May 4, 2027

Stallion Springs CSD selected this option for their recent successful police tax measure, with a mail-only election in August 2025.

To summarize, these are the election dates available in 2026 and the first half of 2027.

Date	Election Type
April 14, 2026	Special election
May 5, 2026	Special election – mail only
June 2, 2026	Statewide primary election
August 25, 2026	Special election – mail only
November 3, 2026	Statewide general election
March 2, 2027	Special election
May 4, 2027	Special election – mail only

Another important factor for selecting an election date is the timing of imposing the new tax, should the ballot measure succeed. The County collects special taxes on behalf of the CSD, and includes them on the regular bill for all taxable properties. The County fiscal and tax year runs from July 1 through June 30. Tax bill payments are due in December and April. The earliest opportunity for the CSD to get a new special tax on the County tax rolls would be for Fiscal Year 2027/28. To get a new CSD special tax on a County tax bill for FY2027/28, the CSD would need to submit the documented request to the County no later than August 10, 2027.

Some considerations for the CSD Board when selecting an election date:

- November 2026 is likely to be the earliest available date which allows enough time for the Board to agree on a ballot measure, pass a resolution, submit it to the County, and conduct sufficient public education.
- The November 2026 election is likely to have high turnout as it includes the Governor and congressional races.
- Because there will be CSD Director positions on that ballot, the County will already be producing a BVCS D-specific ballot, so this may be the least cost option for putting a tax measure on a ballot.
- Voting for Directors and a local tax measure concurrently may cause the Directors campaigns, and voter opinions on candidates, to be dominated by the police issue and detract attention from other issues important to the CSD. This was evident in the November 2022 election.
- If the Board decides that November 2026 is not the right timing, the next opportunity would be an in-person special election in March 2027 or a mail-only special election in May 2027. In any one of these three scenarios, a successful tax would be able to go onto the FY2027/28 property tax bills. So, the earlier dates offer no advantage in terms of when BVCS D first sees the new revenue.

e. Timeline to Election Day

Regardless of what date is selected for a ballot measure election, there are several steps that must or should be taken by the CSD leading up to election day. Most important is submittal of a resolution with the proposed ballot measure language to the County. The deadline is generally 120 days (approximately four months) prior to election day. The following table outlines suggested timelines for three potential election dates. While November 2026 remains feasible, it does involve an aggressive timeline and may not allow for referral to either the Finance or Public Safety committees. Special election dates in March or May 2027 allow for a more comfortable timeline with potential for committee review (should the Board desire such review).

Activity	Target dates		
	November 2026 Statewide election	March 2027 special election (in person and mail)	May 2027 special election (mail only)
Complete Ad Hoc Committee report	February 2026	February 2026	February 2026
Ad Hoc presentation to Board	February 2026	February 2026	February 2026
Staff review and recommendations	March 2026	March 2026	March 2026
Committee review (Finance and/or Public Safety)	Insufficient time to refer to committee	April-June 2026	April-June 2026
Board discussion on tax amount and ballot wording	April/May 2026	July/August 2026	July-September 2026
Public hearing and Board action on ballot measure resolution	June 2026	September 2026	October/November 2026
Submit resolution to County	July 2026	November 2026	January 2027
Public information and education	June – October 2026	September 2026-February 2027	November 2026-April 2027
Election Day	November 3, 2026	March 2, 2027	May 4, 2027

f. Public Education and Information Restrictions

Under California law, a public agency is permitted to perform an educational role in providing information to the voters relative to a proposed ballot measure. However, a public agency is not permitted to use public resources to advocate for (or against) a ballot measure. As the line between education and advocacy is not always crystal clear, it is best to rely upon expert opinion. The Ad Hoc Committee will not provide its own opinions or interpretations of the law. Instead, appended to this report is a detailed analysis of the relevant laws published by the Institute for Local Government, entitled “Ballot Measures and Public Agencies.” It is recommended that all BVCS Board Members, and any staff that will participate in the ballot measure process, read this document.

g. Committee Opinion

At the January 13, 2026 committee meeting, the following consensus was formed.

- The ballot measure should not be scheduled for November 2026 on the premise that more time is needed for sufficient public education, and that State and National issues might unfavorably affect outcome on the local tax measure.
- March 2027 is preferred over May 2027 on the premise that the earlier date allows sufficient time for the election results to be taken into account when preparing the FY27/28 budget.