

Variable Rate Parcel Taxes in California: Context for a Potential Muni Measure

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Summary

In the past 15 years, districts throughout California have successfully implemented variable rate parcel taxes to bypass limitations imposed by Prop 13 (1978) on ad valorem property taxes. Square footage-based structures with caps have emerged as the dominant politically and legally viable approach following court validation in 2023. This led to a notable increase in variable rate parcel taxes in 2024, which were especially concentrated in the Bay Area and were overwhelmingly successful at the ballot. Tiered rate approaches and measures that differentiate by property use have been less successful and have faced legal challenges.

Districts have generally relied on county assessor records for square footage data and provided clear mechanisms for property owners to file claims for tax re-computation in case of error. Other common characteristics of successful measures have included Senior Citizen and SSI/ SSDI exemptions, square footage caps, tax expiration dates, and a separate flat rate for vacant or unimproved parcels.

Establishing Legal Precedent in California

Evolution of Variable Rate Structures

From 2010-2024, California districts experimented with three main approaches:

1. **Property type differentiation** (2010-2013) - later ruled illegal
2. **Square footage with caps** (2011-present) - legally validated and dominant approach
3. **Complex multi-tier systems** (2022-2023) - all unsuccessful at ballot

Legal Milestones

- **Borikas v. Alameda USD (2013):** Invalidated property-type differentiation (residential vs. commercial rates) **for school parcel taxes specifically.** ([Source](#))
- **San Francisco Proposition G (June 2018):** Established the precedent that citizen-initiated taxes could pass with simple majority rather than two-thirds
- **Dondlinger v. LA County (2019):** Validated square footage-based taxes as uniform application
- **Traiman v. Alameda USD (2023):** Established precedent that square footage taxes with caps satisfy uniformity requirements for school districts.

Past Variable Rate Parcel Tax Measure Performance

In 2024 alone there were 17 square footage based parcel tax measures and 2 use-differentiated or tiered variable rate parcel tax measures in California, with all but one passing. The sole defeated measure, EE, directly competed with Measure FF, which had a higher per sq ft rate and passed.

Dimensions to add:

- *Where do they get the data*
- *Were there any implementation or validation challenges?*
- *How long did implementation take?*
- *How do appeals work?*

Square Footage Based Parcel Taxes 2024

Measure	Election Date	Rate Structure	Results	Annual Revenue	Cap	Exemptions	Expiration Date	Inflation Adjustment	Purpose	Ballotpedia Link	Legal Text
Alameda USD Measure E	March 5, 2024	\$0.585/building sq ft \$598/unimproved parcel	PASSED 76.15%	\$24 million	\$15,998	Senior, SSI/SSDI	9 years	None	Schools	Link	Link

Albany USD Measure G	March 5, 2024	\$0.55/building sq ft on improved property \$25/unimproved	PASSED 78.86%	\$4.8 million	None	Senior, SSI/SSDI	None	3% annually	Schools	Link	
Albany, California Measure C	November 5, 2024	\$0.017/lot sq ft	PASSED 70.51%	\$400k	\$6,000	Low income	10 years	Annual CPI adjustment up to 3%	Sidewalk Repairs	Link	
Berkeley USD Measure H	March 5, 2024	\$0.54/sq ft of improvements \$25/unimproved parcel	PASSED 88.26%	\$44 million	None	Low income senior, low income SSI/SSDI	8 years	Annual CPI adjustment	Schools	Link	
Berkeley Measure EE (competed with FF)	November 5, 2024	\$0.13/sq ft of improvements	FAILED 45.64%	\$10.5 million	None	Very low income	12 years	CPI or income growth annually	Sidewalks and Streets	Link	
Berkeley Measure FF (competed with EE)	November 5, 2024	\$0.17/sq ft of improvements to dwelling units \$0.25/sq ft of improvements to other property	PASSED 60.85%	\$15 million	None	Very low income	14 years	CPI or income growth annually	Sidewalks and Streets	Link	
Berkeley Library Tax Measure X	November 5, 2024	\$0.06/sq ft residential \$0.09/sq ft other improved property	PASSED 78.55%	\$5.6 million	None	Very low income	None	CPI or income	Library	Link	

								growth annually			
Berkeley Parks Tax Measure Y	November 5, 2024	\$0.2652/sq ft of taxable improvements	PASSED 75.2%	\$3.8 million additional	None	Very low income	None	CPI or income growth annually	Parks	Link	
LA County Fire District Measure E	November 5, 2024	\$0.06/sq ft of structural improvements (excluding parking)	PASSED 55.05%	\$152 million	None	Low income seniors	None	Up to 2% annually	Fire and Emergency Responders	Link	Can't find online
Local Classrooms Funding Authority Measure CL	November 5, 2024	\$0.02/sq ft residential \$0.075/sq ft other property types	PASSED 78.3%	\$14 million	None	Senior and SSI	"Advisory" measure every 4 years	Up to CPI	Schools	Link	Link
Mountain View Whisman SD Measure AA	November 5, 2024	\$0.15/sq ft of building area \$25 for unimproved	PASSED 75.28	\$5.4 million	\$1750	Senior, SSI/SSDI	8 years	None	Schools	Link	Link
Piedmont USD Measure P	November 5, 2024	\$0.50/sq ft of building improvements	PASSED 81.07%	\$5 million	None	Senior, SSI, Religious Purposes, Publicly Owned Utility / Government	8 years	None	Schools	Link	Link

Puente Hills Habitat Authority Measure PH	November 5, 2024	\$0.01/building sq ft	PASSED 68.1%	\$1.15 million	None	Undeveloped and tax-exempt parcels	None	Up to 3%	Open Space	Link	Link
Rincon Ranch Community Services District Measure C	March 5, 2024	\$10/acre plus \$250 per parcel	PASSED 66.67%	?	?	?	?	?	Road Repair	Link	Can't find online
San Rafael Measure P	November 5, 2024	\$0.145/sq ft improved building area \$75/vacant parcel	PASSED 52.02%	\$6.37 million	None	Senior	30 years	None	Library and Community Center	Link	Link
Santa Fe Springs Measure SFS	November 5, 2024	\$0.07/sq ft of commercial lots \$0.035/sq ft of industrial/vacant lots	PASSED 76.72%	\$6 million	None	Residential; parcels exempt from ad valorem e.g. state assessed public utility	25 years	2% annually	Road Repair	Link	Link
Sausalito Marin City School District Measure G	November 5, 2024	\$0.15/sq ft \$25/unimproved parcel	PASSED 70.06%	\$1.3 million	23,000 sq ft (\$3450)	Low income seniors, SSI, SSDI	8 years	None	Schools	Link	Link

Other Variable Rate Parcel Taxes 2024

Measure	Election Date	Variable Rate Structure	Results	Annual Revenue	Cap	Exemptions	Expiration Date	Inflation Adjustment	Purpose	Ballotpedia Link	Legal Text
Piedmont Measure F	March 5, 2024	Between \$743 and \$1,254 per single family residential parcel, \$1,254 or \$1,882 per commercial parcel, or \$515 per multi-family dwelling unit, subject to CPI adjustment	PASSED (75.65%)	\$3.27 million	N/A	None	12 years	CPI up to 4%	Police, Fire, First Responders, Parks, Recreation, Public Works	Link	
Belvedere Measure C	March 5, 2024	Renewing existing tax – \$994 per residential dwelling unit, \$1,131 per occupancy in commercial structures, and \$199 per vacant parcel	PASSED (78.05%)							Link	

CBD Precedent in San Francisco

[PBIDs](#) in SF already levy an assessment on property owners. These are based on variable rate formulas involving property areas.

- PBIDs Property Charge
 - Castro CBD
 - It is the responsibility of each property owner to ensure that the information provided to the Castro/Upper Market CBD, from the Assessor's office is correct.

[source](#)

Other Implementation Considerations

Condos

- Condos are assessed and tax for each individual unit.
- The basis for this is the California Subdivision Map Act, which sets the framework for subdividing land into multiple parcels
- If you search, as an example, 181 Fremont on this site, you will see multiple parcels for the address, each for a unit <https://sfplanninggis.org/pim/>
 - You can also see each individual unit in the assessor roll – [here it is filtered to the block for 181 Fremont](#)
- Specification in language, example in Prop J parcel tax for schools: https://codelibrary.amlegal.com/codes/san_francisco/latest/sf_business/0-0-0-49740
 - *"Parcel" means a unit of real estate...with an Assessor's parcel number as shown on the most current official assessment roll...*
 - *A Parcel created by a subdivision map approved in accordance with the Subdivision Map Act...shall be deemed to be a single assessment*
- Example article – the condo owner is taxed for owning the unit: <https://www.sfgate.com/bayarea/nevius/article/2-property-tax-bills-1-for-condo-1-for-parking-5894175.php>
 - *La Rose, like some other residents, is taxed once for his one-bedroom condo and a second time for his parking space.*

Timeshares/Tenancy-In-Common

These situations result in shared ownership of a single parcel. Fact Sheet:

https://media.api.sf.gov/documents/ASR_Factsheet_PurchasingTIC_English_2025.pdf

"One tax bill is sent out for the entire parcel."

Exemptions and Appeals

Measure Data

All Past Variable Parcel Tax Measures

Note: this table is in progress and is definitely not complete. It includes both per sq ft parcel taxes and other “variable rate” schemes such as tiered systems and property use differentiated taxes.

[All California parcel tax measures](#)

[March 2024 local revenue measures](#)

[November 2024 local revenue measures](#)

Measure	Election Date	Variable Rate Structure	Results	Annual Revenue	Purpose	Ballotpedia Link
Berkeley Measure EE	November 5, 2024	\$0.13 per square foot of improvements; competed with measure FF	FAILED (45.64% Yes, needed simple majority)	\$10.5 million		Link
Berkeley Measure FF	November 5, 2024	\$0.17 per square foot of improvements to dwelling units and \$0.25 per square foot of improvements to other property; competed with measure EE	PASSED (60.85% Yes, needed simple majority)	\$15 million		Link

Berkeley Library Tax Measure X	November 5, 2024	\$0.06 per sq ft residential, \$0.09 per sq ft other improved property	PASSED (78.55% Yes, needed 2/3)	\$5.6 million		Link
Berkeley Parks Tax Measure Y	November 5, 2024	Increased from \$0.221 to \$0.2652 per sq ft of taxable improvements	PASSED (75.2% Yes, needed 2/3)	\$3.8 million additional		Link
Puente Hills Habitat Authority Measure PH	November 5, 2024	1¢ per building sq ft	PASSED (68.1% Yes, needed 2/3)	\$1.15 million		Link
LA County Fire District Measure E	November 5, 2024	6¢ per sq ft of structural improvements (excluding parking)	PASSED (55.05% Yes, needed simple majority)	\$152 million		Link
Albany, California Measure C	November 5, 2024	\$0.017 per lot square foot, annual CPI adjustment up to 3%, rate capped at \$6,000 (replaced existing parcel tax)	PASSED (70.51%)	\$400k		Link

Piedmont USD Measure P	November 5, 2024	Increased from \$0.25 to \$0.50 per sq ft of building improvements	PASSED (81.07% Yes, needed 2/3)	Over \$5 million		Link
Mountain View Whisman SD Measure AA	November 5, 2024	15¢ per sq ft of building area, capped at \$1,750 per parcel; \$25 for unimproved	PASSED (75.28% Yes, needed 2/3)	\$5.4 million		Link
Local Classrooms Funding Authority Measure CL	November 5, 2024	2¢ per sq ft residential, 7.5¢ per sq ft other property types (renewal of existing tax)	PASSED (78.3% Yes, needed ⅔)	\$14 million		Link (Link to legal text bc ballotpedia is missing a lot of info)
San Rafael Measure P	November 5, 2024	\$0.145 per sq ft improved building area, \$75 per vacant parcel	PASSED (52.02% Yes, needed simple majority)	\$6.37 million		Link
Santa Fe Springs Measure SFS	November 5, 2024	7¢ per sq ft of commercial lots, 3½¢ per sq ft of industrial/ vacant lots	PASSED (76.72% Yes, needed ⅔)	\$6 million		Link

Sausalito Marin City School District Measure G	November 5, 2024	\$0.15 per sq ft up to 23,000 sq ft, \$25/unimproved parcel	PASSED (70.06% Yes, needed $\frac{2}{3}$)	\$1.3 million		Link
Albany USD Measure G	March 5, 2024	\$0.55 per building sq ft on improved property, \$25 per unimproved	PASSED (78.86% Yes, needed 2/3)	\$4.8 million		Link
Berkeley USD Measure H	March 5, 2024	\$0.54 per sq ft of improvements, \$25 per unimproved parcel	PASSED (88.26% Yes, needed 2/3)	\$44 million		Link
Alameda USD Measure E	March 5, 2024	\$0.585/building area square foot capped at \$15,998/parcel, and \$598/unimproved parcel	PASSED (76.15%)	\$24 million		Link
Piedmont Measure F	March 5, 2024	Between \$743 and \$1,254 per single family residential parcel, \$1,254 or \$1,882 per commercial parcel, or \$515 per multi-family dwelling unit, subject to CPI adjustment	PASSED (75.65%)	\$3.27 million		Link
Belvedere Measure C	March 5, 2024	Renewing existing tax – \$994 per residential	PASSED (78.05%)			Link

		dwelling unit, \$1,131 per occupancy in commercial structures, and \$199 per vacant parcel				
Rincon Ranch Community Services District Measure C	March 5, 2024	\$10 per acre plus \$250 per parcel	PASSED (66.67%, needed $\frac{2}{3}$)			Link
Calistoga Measure E	March 7, 2023	\$0.32/sq ft residential, \$1.42-\$2.15/sq ft hospitality, \$0.11/sq ft undeveloped, plus other rates for commercial/industrial, rural, multi-family, mobile home, and ADU properties, increasing 2% annually thereafter	FAILED (33.87% Yes, needed $\frac{2}{3}$)	Would have been ~\$4 million		Link
Santa Lucia Community Services District Measure T	November 2023	\$954.67 per parcel	PASSED (84.42%)	\$389,840		Link
Vernon Measure W	April 11, 2023	\$0.03683 per sq ft on non-residential parcels	PASSED (73.53% Yes, needed $\frac{2}{3}$)	\$2.18 M		Link

Cathedral City Measure K	November 8, 2022	15¢ per building square foot annually on single-family residential units, other rates for other land uses	FAILED (54.58% Yes, needed $\frac{2}{3}$)	\$4.5M		Link
Inverness Public Utility District Measure O	November 8, 2022	\$0.20 per sq ft on improved parcels, \$150 per parcel for vacant parcels	FAILED (28.01% Yes, needed simple majority)	\$276K		Link
Riverside County Measure L	November 8, 2022	7¢ per building square foot annually on single-family residential units, other rates for other land uses	FAILED (54.25% Yes, needed $\frac{2}{3}$)	\$3.9M		Link
Los Angeles Proposition SP	November 8, 2022	8.4¢ per sq ft of improvements, reduced to 2.2¢ after 30 years	FAILED (35.49% Yes, needed $\frac{2}{3}$)	Would have been \$227 million		Link
Pomona Measure PS	November 8, 2022	\$0.15 per gross square foot special tax on industrial parcels	FAILED (56.02% Yes, needed $\frac{2}{3}$)	Would have been 14M		Link

San Francisco Proposition O	November 8, 2022	\$150-\$4,000 per parcel based on size and use (residential vs. non-residential)	FAILED (36.67% Yes, needed simple majority)	Would have been \$37 million		Link
South San Francisco Measure DD	November 8, 2022	\$2.50 per square foot of parcel size on commercial office parcels	FAILED (47.24% Yes, needed simple majority)	Would have been \$55.9M		Link
Commerce Measure PS	November 2, 2021	\$0.3321 per square foot on industrial property	FAILED (58.74%, needed $\frac{2}{3}$)	Would have been \$12M		Link
Kenwood Fire Protection District Measure E	November 2, 2021	\$0.12 per sq ft for residential and commercial properties and \$16.00 per acre for agricultural land	PASSED (83.08% Yes, needed $\frac{2}{3}$)	\$300K		Link
Alameda USD Measure A	March 3, 2020	\$0.265 per building sq ft with \$7,999 cap per parcel, \$299 per vacant parcel	PASSED (67.1% Yes, needed $\frac{2}{3}$)	\$10.5 million		Link

Berkeley USD Measure H	March 3, 2020	9.1¢ per sq ft on improvements, \$20 per unimproved parcel	PASSED (78.6%)	~\$7.3 million		Link
Burbank USD Measure I	March 3, 2020	\$0.10 per sq ft of improved property	FAILED (64.12% Yes, needed $\frac{2}{3}$)	Would have been \$9.1M		Link
Emery Valley USD Measure K	March 3, 2020	12¢ per square foot of building area	PASSED (75.25% Yes, needed $\frac{2}{3}$)	\$1.8M		Link
Los Angeles USD Measure EE	June 4, 2019	16¢ per sq ft of building improvements	FAILED (45.68% Yes)	Would have been \$500 million		Link
LA County Regional Park District Measure A	November 8, 2016	1.5¢ per sq ft of structural improvements (now 1.81¢ with inflation)	PASSED (74.9%)	~\$90 million currently		Link
West Contra Costa Healthcare District Measure C	May 6, 2014	14¢ per sq ft on houses	FAILED	Would have been \$20 million		Link

Local Classrooms Funding Authority Measure CL	November 6, 2012	2¢ per sq ft residential, 7.5¢ per sq ft other property types	PASSED (68.4%)	\$11 million		Link
Alameda USD Measure A	March 8, 2011	32¢ per building sq ft with \$7,999 cap, \$299 for vacant parcels	PASSED (69.4%)	~\$10 million		Link
Berkeley USD Measure H	November 2, 2010	6.31¢ per sq ft residential, 9.46¢ per sq ft commercial	PASSED (73.6%)	~\$5 million		Link
San Francisco USD Proposition A	June 8, 2010	\$32.20/year single-family residential, \$16.10 per unit multi-family	PASSED (71.8%)	~\$20 million		Link