RESOLUTION OF THE BOARD OF SUPERVISORS OF  
ORANGE COUNTY, CALIFORNIA  
IN SUPPORT OF PROPOSITION 13 AND IN OPPOSITION TO THE SPLIT ROLL  
JUNE 17, 2014

WHEREAS, On June 6, 1978, Proposition 13, officially titled the "People's Initiative to Limit Property Taxation," and popularly known as the "Jarvis-Gann Initiative," was overwhelmingly approved by California's voters and by Orange County’s voters, reducing property tax rates on homes, businesses and farms, and capping the rate of increase in the future; and

WHEREAS, Prior to the adoption of Proposition 13, California's raging inflation had sent property tax bills in California and in Orange County soaring so high that many families had to sell their homes because they could not afford to pay their taxes; and

WHEREAS, Prior to the adoption of Proposition 13, property tax assessments showed wider divergences than assessment disparities under the current acquisition-value system; and

WHEREAS, With the approval of Proposition 13, real property values were adjusted to a base value equal to the 1976 assessed value of that real property, thereby introducing an objective standard upon which real property would be taxed and ending the previous subjective standard for assessment that engendered the property tax assessment abuses that occurred in the 1960s and 1970s; and

WHEREAS, With the passage of Proposition 13, taxpayers, for the first time, were provided a measure of certainty with respect to their property taxes; and

WHEREAS, Following the passage of Proposition 13, the average homeowner has saved tens of thousands of dollars in property tax payments, money that was able to be spent in the economy to create jobs and foster economic development; and

WHEREAS, Following the passage of Proposition 13, renters also benefitted as the reduction in taxes reduced upward pressure on rents; and

WHEREAS, The volatility of income and sales tax revenue to the state and local governments is a major flaw in California's tax system, while Proposition 13 has rendered California's property taxes as a stable and predictable source of public revenue, even during economic downturns, which has provided a major benefit to local governments throughout California, including the County of Orange; and

WHEREAS, Since the passage of Proposition 13, proposed alternatives to Proposition 13 would have had a variety of unwelcome effects, including substantial tax increases for low-income and elderly homeowners; and

WHEREAS, Voters intended Proposition 13 to protect all property owners, and they had rejected previous attempts to impose higher taxes on small businesses, knowing that these so-called "split roll" proposals would inflict irreparable harm on California's economy; and

WHEREAS, Proposition 13 has become a nationwide symbol for taxpayer revolt and for citizens exercising control and power over their governance;

NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTY BOARD OF SUPERVISORS that in recognition of the positive impact Proposition 13 has had on the State of California and the County of Orange, the County formally reaffirms its support for Proposition 13 and the benefit that it provides to individual homeowners, renters, local governments, and to the state's overall economy.