

ACA 1 (Aguiar-Curry) Analysis and Recommendation

TITLE: Local government financing: affordable housing and public infrastructure: voter approval

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SPONSORS: California Professional Firefighters, Housing California, State Building and Construction Trades Council, and California Labor Federation

RECOMMENDATION: Support

BACKGROUND: The California Constitution requires a two-thirds vote at the local level for both general obligation (GO) bonds and special taxes. However, current law specifies that local school districts must only achieve 55 percent voter approval for school bonds to fund construction, reconstruction, rehabilitation, replacement of school facilities, furnishing of schools, or the acquisition or lease of real property. From 2001 to 2013, over 2,200 local revenue measures have been placed before voters concerning school, city, county, or special district taxes or bonds. Of these, school bonds with a 55 percent threshold have been the most successful, with four out of every five passing. In contrast, just half of measures requiring a two-thirds vote succeeded. A 55 percent voter threshold for special taxes could make a dramatic difference in the number of measures that could pass, as nearly 80 percent of two-thirds supermajority measures garnered more than 55 percent of “yes” votes.

This constitutional amendment is a re-introduction of ACA 1 that was introduced in 2019 and 2021. BART supported the constitutional amendment in both of those years. In 2019, ACA 1 passed its assigned policy and fiscal committees in the Assembly but never received a floor vote. In 2021, the bill was assigned to the Assembly Committees on Local Government and Appropriations, but it did not receive a hearing.

PURPOSE: Assembly Constitutional Amendment (ACA) 1 will lower the necessary vote threshold from a two-thirds supermajority to 55 percent to approve local GO bonds and special taxes for affordable housing and public infrastructure projects. It will also exempt from the Constitution’s requirement that the maximum amount of tax on a property’s value not exceed 1 percent of the total value of the property bond debt incurred by a city, county, or special district for the following purposes:

- The construction, reconstruction, rehabilitation, or replacement of public infrastructure, as defined.
- The construction, reconstruction, rehabilitation, or replacement of affordable housing or permanent supportive housing, as defined, for persons at risk of chronic homelessness.
- The acquisition or lease of real property for public infrastructure, affordable housing, or permanent supportive housing, as defined, for persons at risk of chronic homelessness.

This measure gives local governments a more realistic financing option to fund an increase in the supply of affordable housing and to address the numerous local public infrastructure challenges cities, counties, and special districts are facing.

DISTRICT IMPACT: Cities, counties, and special districts face numerous challenges to securing funding for important infrastructure projects. ACA 1 defines “public infrastructure” to include improvements to transit, streets, and highways. If passed by the Legislature and approved by voters in a statewide election, this constitutional amendment would allow for the District and other agencies to more successfully pass GO bonds and special taxes.

KNOWN SUPPORT/OPPOSITION: In addition to the labor focused co-sponsors, additional support includes many cities and local governments, water districts, health districts, Community Service Districts, and other special districts. Opposition includes the Howard Jarvis Taxpayers Association and other tax focused organizations.

STATUS: Introduced, pending referral.

CALIFORNIA LEGISLATURE—2023–24 REGULAR SESSION

Assembly Constitutional Amendment

No. 1

Introduced by Assembly Members Aguiar-Curry, Berman, and Haney

(Principal coauthor: Senator Wiener)

(Coauthors: Assembly Members Addis, Arambula, Grayson, Robert Rivas, Santiago, Ward, and Wood)

December 5, 2022

Assembly Constitutional Amendment No. 1—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Sections 1 and 4 of Article XIII A thereof, by amending Section 2 of, and by adding Section 2.5 to, Article XIII C thereof, by amending Section 3 of Article XIII D thereof, and by amending Section 18 of Article XVI thereof, relating to local finance.

LEGISLATIVE COUNSEL'S DIGEST

ACA 1, as introduced, Aguiar-Curry. Local government financing: affordable housing and public infrastructure: voter approval.

(1) The California Constitution prohibits the ad valorem tax rate on real property from exceeding 1% of the full cash value of the property, subject to certain exceptions.

This measure would create an additional exception to the 1% limit that would authorize a city, county, city and county, or special district to levy an ad valorem tax to service bonded indebtedness incurred to fund the construction, reconstruction, rehabilitation, or replacement of public infrastructure, affordable housing, or permanent supportive housing, or the acquisition or lease of real property for those purposes, if the proposition proposing that tax is approved by 55% of the voters of the city, county, or city and county, as applicable, and the proposition

ACA 1

— 2 —

includes specified accountability requirements. The measure would specify that these provisions apply to any city, county, city and county, or special district measure imposing an ad valorem tax to pay the interest and redemption charges on bonded indebtedness for these purposes that is submitted at the same election as this measure.

(2) The California Constitution conditions the imposition of a special tax by a local government upon the approval of $\frac{2}{3}$ of the voters of the local government voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would authorize a local government to impose, extend, or increase a sales and use tax or transactions and use tax imposed in accordance with specified law or a parcel tax, as defined, for the purposes of funding the construction, rehabilitation, or replacement of public infrastructure, affordable housing, or permanent supportive housing if the proposition proposing that tax is approved by 55% of its voters voting on the proposition and the proposition includes specified accountability requirements. This measure would also make conforming changes to related provisions. The measure would specify that these provisions apply to any local measure imposing, extending, or increasing a sales and use tax, transactions and use tax, or parcel tax for these purposes that is submitted at the same election as this measure.

(3) The California Constitution prohibits specified local government agencies from incurring any indebtedness exceeding in any year the income and revenue provided in that year, without the assent of $\frac{2}{3}$ of the voters and subject to other conditions. In the case of a school district, community college district, or county office of education, the California Constitution permits a proposition for the incurrence of indebtedness in the form of general obligation bonds for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, to be adopted upon the approval of 55% of the voters of the district or county, as appropriate, voting on the proposition at an election.

This measure would expressly prohibit a special district, other than a board of education or school district, from incurring any indebtedness or liability exceeding any applicable statutory limit, as prescribed by the statutes governing the special district. The measure would also similarly require the approval of 55% of the voters of the city, county, city and county, or special district, as applicable, to incur bonded

indebtedness, exceeding in any year the income and revenue provided in that year, that is in the form of general obligation bonds issued to fund the construction, reconstruction, rehabilitation, or replacement of public infrastructure, affordable housing, or permanent supportive housing projects, if the proposition proposing that bond includes specified accountability requirements. The measure would specify that this 55% threshold applies to any proposition for the incurrence of indebtedness by a city, county, city and county, or special district for these purposes that is submitted at the same election as this measure.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.

State-mandated local program: no.

1 *Resolved by the Assembly, the Senate concurring,* That the
2 Legislature of the State of California at its 2023–24 Regular
3 Session commencing on the fifth day of December 2022, two-thirds
4 of the membership of each house concurring, hereby proposes to
5 the people of the State of California, that the Constitution of the
6 State be amended as follows:

7 First—That Section 1 of Article XIII A thereof is amended to
8 read:

9 SECTION 1. (a) The maximum amount of any ad valorem
10 tax on real property shall not exceed ~~One 1 percent (1%)~~ of the
11 full cash value of ~~such~~ *that* property. ~~The one percent (1%) tax to~~
12 *1 percent tax shall* be collected by the counties and apportioned
13 according to law to the districts within the counties.

14 (b) The limitation provided for in subdivision (a) shall not apply
15 to ad valorem taxes or special assessments to pay the interest and
16 redemption charges on any of the following:

17 (1) Indebtedness approved by the voters ~~prior to~~ *before* July 1,
18 1978.

19 (2) Bonded indebtedness ~~for~~ *to fund* the acquisition or
20 improvement of real property approved on or after July 1, 1978,
21 by two-thirds of the votes cast by the voters voting on the
22 proposition.

23 (3) Bonded indebtedness incurred by a school district,
24 community college district, or county office of education for the
25 construction, reconstruction, rehabilitation, or replacement of
26 school facilities, including the furnishing and equipping of school
27 facilities, or the acquisition or lease of real property for school
28 facilities, approved by 55 percent of the voters of the district or

ACA 1

— 4 —

1 county, as appropriate, voting on the proposition on or after the
2 effective date of the measure adding this paragraph. November 8,
3 2000. This paragraph shall apply only if the proposition approved
4 by the voters and resulting in the bonded indebtedness includes
5 all of the following accountability requirements:

6 (A) A requirement that the proceeds from the sale of the bonds
7 be used only for the purposes specified in ~~Article XIII A, Section~~
8 ~~1(b)(3)~~; *this paragraph*, and not for any other purpose, including
9 teacher and administrator salaries and other school operating
10 expenses.

11 (B) A list of the specific school facilities projects to be funded
12 and certification that the school district board, community college
13 board, or county office of education has evaluated safety, class
14 size reduction, and information technology needs in developing
15 that list.

16 (C) A requirement that the school district board, community
17 college board, or county office of education conduct an annual,
18 independent performance audit to ensure that the funds have been
19 expended only on the specific projects listed.

20 (D) A requirement that the school district board, community
21 college board, or county office of education conduct an annual,
22 independent financial audit of the proceeds from the sale of the
23 bonds until all of those proceeds have been expended for the school
24 facilities projects.

25 (4) (A) *Bonded indebtedness incurred by a city, county, city*
26 *and county, or special district for the construction, reconstruction,*
27 *rehabilitation, or replacement of public infrastructure, affordable*
28 *housing, or permanent supportive housing for persons at risk of*
29 *chronic homelessness, including persons with mental illness, or*
30 *the acquisition or lease of real property for public infrastructure,*
31 *affordable housing, or permanent supportive housing for persons*
32 *at risk of chronic homelessness, including persons with mental*
33 *illness, approved by 55 percent of the voters of the city, county,*
34 *city and county, or special district, as appropriate, voting on the*
35 *proposition on or after the effective date of the measure adding*
36 *this paragraph. This paragraph shall apply only if the proposition*
37 *approved by the voters and resulting in the bonded indebtedness*
38 *includes all of the following accountability requirements:*

39 (i) *A requirement that the proceeds from the sale of the bonds*
40 *be used only for the purposes specified in this paragraph, and not*

1 *for any other purpose, including city, county, city and county, or*
2 *special district employee salaries and other operating expenses.*

3 *(ii) A list of the specific projects to be funded, and a certification*
4 *that the city, county, city and county, or special district has*
5 *evaluated alternative funding sources.*

6 *(iii) A requirement that the city, county, city and county, or*
7 *special district conduct an annual, independent performance audit*
8 *to ensure that the funds have been expended only on the specific*
9 *projects listed.*

10 *(iv) A requirement that the city, county, city and county, or*
11 *special district conduct an annual, independent financial audit of*
12 *the proceeds from the sale of the bonds until all of those proceeds*
13 *have been expended for the public infrastructure or affordable*
14 *housing projects, as applicable.*

15 *(v) A requirement that the city, county, city and county, or*
16 *special district post the audits required by clauses (iii) and (iv) in*
17 *a manner that is easily accessible to the public.*

18 *(vi) A requirement that the city, county, city and county, or*
19 *special district appoint a citizens' oversight committee to ensure*
20 *that bond proceeds are expended only for the purposes described*
21 *in the measure approved by the voters.*

22 *(B) For purposes of this paragraph:*

23 *(i) "Affordable housing" shall include housing developments,*
24 *or portions of housing developments, that provide workforce*
25 *housing affordable to households earning up to 150 percent of*
26 *countywide median income, and housing developments, or portions*
27 *of housing developments, that provide housing affordable to lower,*
28 *low-, or very low income households, as those terms are defined*
29 *in state law.*

30 *(ii) "At risk of chronic homelessness" includes, but is not limited*
31 *to, persons who are at high risk of long-term or intermittent*
32 *homelessness, including persons with mental illness exiting*
33 *institutionalized settings, including, but not limited to, jail and*
34 *mental health facilities, who were homeless prior to admission,*
35 *transition age youth experiencing homelessness or with significant*
36 *barriers to housing stability, and others, as defined in program*
37 *guidelines.*

38 *(iii) "Permanent supportive housing" means housing with no*
39 *limit on length of stay, that is occupied by the target population,*
40 *and that is linked to onsite or offsite services that assist residents*

ACA 1

— 6 —

1 *in retaining the housing, improving their health status, and*
2 *maximizing their ability to live and, when possible, work in the*
3 *community. “Permanent supportive housing” includes associated*
4 *facilities, if those facilities are used to provide services to housing*
5 *residents.*
6 *(iv) “Public infrastructure” shall include, but is not limited to,*
7 *projects that provide any of the following:*
8 *(I) Water or protect water quality.*
9 *(II) Sanitary sewer.*
10 *(III) Treatment of wastewater or reduction of pollution from*
11 *stormwater runoff.*
12 *(IV) Protection of property from impacts of sea level rise.*
13 *(V) Parks and recreation facilities.*
14 *(VI) Open space.*
15 *(VII) Improvements to transit and streets and highways.*
16 *(VIII) Flood control.*
17 *(IX) Broadband internet access service expansion in*
18 *underserved areas.*
19 *(X) Local hospital construction.*
20 *(XI) Public safety buildings or facilities, equipment related to*
21 *fire suppression, emergency response equipment, or interoperable*
22 *communications equipment for direct and exclusive use by fire,*
23 *emergency response, police, or sheriff personnel.*
24 *(XII) Public library facilities.*
25 *(v) “Special district” has the same meaning as provided in*
26 *subdivision (c) of Section 1 of Article XIII C and specifically*
27 *includes a transit district, except that “special district” does not*
28 *include a school district, redevelopment agency, or successor*
29 *agency to a dissolved redevelopment agency.*
30 *(C) This paragraph shall apply to any city, county, city and*
31 *county, or special district measure imposing an ad valorem tax to*
32 *pay the interest and redemption charges on bonded indebtedness*
33 *for those purposes described in this paragraph that is submitted*
34 *at the same election as the measure adding this paragraph.*
35 *(c) (1) Notwithstanding any other provisions of law or of this*
36 *Constitution, a school—districts, district, community college*
37 *districts, and district, or county—office of education may*
38 *levy a—55 percent 55-percent vote ad valorem tax pursuant to*
39 *paragraph (3) of subdivision (b).*

(2) *Notwithstanding any other provisions of law or this Constitution, a city, county, city and county, or special district may levy a 55-percent vote ad valorem tax pursuant to paragraph (4) of subdivision (b).*

Second—That Section 4 of Article XIII A thereof is amended to read:

~~Section 4. Cities, Counties and special districts;~~

SEC. 4. Except as provided by Section 2.5 of Article XIII C, a city, county, or special district, by a two-thirds vote of the qualified electors of such district, its voters voting on the proposition, may impose special taxes on such district, a special tax within that city, county, or special district, except an ad valorem taxes tax on real property or a transaction transactions tax or sales tax on the sale of real property within such City, County that city, county, or special district.

Third—That Section 2 of Article XIII C thereof is amended to read:

~~SEC. 2. Local Government Tax Limitation.~~ Notwithstanding any other provision of this Constitution:

(a) ~~All taxes~~ Any tax imposed by any a local government shall be deemed to be *is* either a general taxes tax or a special taxes. ~~Special purpose districts tax. A special district or agencies, agency, including a school districts, shall have no power district, has no authority to levy a general taxes. tax.~~

(b) ~~No~~ A local government may *not* impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. A general tax ~~shall is~~ not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved. The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and ~~prior to before~~ the effective date of this article, ~~shall~~ may continue to be imposed only if *that general tax is* approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held ~~within two years~~

ACA 1

— 8 —

1 ~~of the effective date of this article~~ *no later than November 6, 1996,*
2 and in compliance with subdivision (b).

3 (d) ~~No~~ *Except as provided by Section 2.5,* a local government
4 may *not* impose, extend, or increase any special tax unless and
5 until that tax is submitted to the electorate and approved by a
6 two-thirds vote. A special tax ~~shall~~ *is not be* deemed to have been
7 increased if it is imposed at a rate not higher than the maximum
8 rate so approved.

9 Fourth—That Section 2.5 is added to Article XIII C thereof, to
10 read:

11 SEC. 2.5. (a) The imposition, extension, or increase of a sales
12 and use tax imposed in accordance with the Bradley-Burns Uniform
13 Local Sales and Use Tax Law (Part 1.5 (commencing with Section
14 7200) of Division 2 of the Revenue and Taxation Code) or a
15 successor law, a transactions and use tax imposed in accordance
16 with the Transactions and Use Tax Law (Part 1.6 (commencing
17 with Section 7251) of Division 2 of the Revenue and Taxation
18 Code) or a successor law, or a parcel tax imposed by a local
19 government for the purpose of funding the construction,
20 reconstruction, rehabilitation, or replacement of public
21 infrastructure, affordable housing, or permanent supportive housing
22 for persons at risk of chronic homelessness, including persons with
23 mental illness, or the acquisition or lease of real property for public
24 infrastructure, affordable housing, or permanent supportive housing
25 for persons at risk of chronic homelessness, including persons with
26 mental illness, is subject to approval by 55 percent of the voters
27 in the local government voting on the proposition, if both of the
28 following conditions are met:

29 (1) The proposition is approved by a majority vote of the
30 membership of the governing board of the local government.

31 (2) The proposition contains all of the following accountability
32 requirements:

33 (A) A requirement that the proceeds of the tax only be used for
34 the purposes specified in the proposition, and not for any other
35 purpose, including general employee salaries and other operating
36 expenses of the local government.

37 (B) A list of the specific projects that are to be funded by the
38 tax, and a certification that the local government has evaluated
39 alternative funding sources.

1 (C) A requirement that the local government conduct an annual,
2 independent performance audit to ensure that the proceeds of the
3 special tax have been expended only on the specific projects listed
4 in the proposition.

5 (D) A requirement that the local government conduct an annual,
6 independent financial audit of the proceeds from the tax during
7 the lifetime of that tax.

8 (E) A requirement that the local government post the audits
9 required by subparagraphs (C) and (D) in a manner that is easily
10 accessible to the public.

11 (F) A requirement that the local government appoint a citizens'
12 oversight committee to ensure the proceeds of the special tax are
13 expended only for the purposes described in the measure approved
14 by the voters.

15 (b) For purposes of this section, the following terms have the
16 following meanings:

17 (1) "Affordable housing" shall include housing developments,
18 or portions of housing developments, that provide workforce
19 housing affordable to households earning up to 150 percent of
20 countywide median income, and housing developments, or portions
21 of housing developments, that provide housing affordable to lower,
22 low-, or very low income households, as those terms are defined
23 in state law.

24 (2) "At risk of chronic homelessness" includes, but is not limited
25 to, persons who are at high risk of long-term or intermittent
26 homelessness, including persons with mental illness exiting
27 institutionalized settings, including, but not limited to, jail and
28 mental health facilities, who were homeless prior to admission,
29 transition age youth experiencing homelessness or with significant
30 barriers to housing stability, and others, as defined in program
31 guidelines.

32 (3) "Permanent supportive housing" means housing with no
33 limit on length of stay, that is occupied by the target population,
34 and that is linked to onsite or offsite services that assist residents
35 in retaining the housing, improving their health status, and
36 maximizing their ability to live and, when possible, work in the
37 community. "Permanent supportive housing" includes associated
38 facilities, if those facilities are used to provide services to housing
39 residents.

ACA 1

— 10 —

(4) “Public infrastructure” shall include, but is not limited to, the projects that provide any of the following:

- (A) Water or protect water quality.
- (B) Sanitary sewer.
- (C) Treatment of wastewater or reduction of pollution from stormwater runoff.
- (D) Protection of property from impacts of sea level rise.
- (E) Parks and recreation facilities.
- (F) Open space.
- (G) Improvements to transit and streets and highways.
- (H) Flood control.
- (I) Broadband internet access service expansion in underserved areas.
- (J) Local hospital construction.
- (K) Public safety buildings or facilities, equipment related to fire suppression, emergency response equipment, or interoperable communications equipment for direct and exclusive use by fire, emergency response, police, or sheriff personnel.
- (L) Public library facilities.

(c) This section shall apply to any local measure imposing, extending, or increasing a sales and use tax imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, a transactions and use tax imposed in accordance with the Transactions and Use Tax Law, or a parcel tax imposed by a local government for those purposes described in subdivision (a) that is submitted at the same election as the measure adding this section.

Fifth—That Section 3 of Article XIII D thereof is amended to read:

~~SEC. 3. Property Taxes, Assessments, Fees and Charges Limited.~~ ~~(a) No~~ *(a) An agency shall not assess a tax, assessment, fee, or charge shall be assessed by any agency upon any parcel of property or upon any person as an incident of property ownership except:*

(1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A.

(2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article ~~XIII A~~ *XIII A or receiving a 55-percent approval pursuant to Section 2.5 of Article XIII C.*

(3) Assessments as provided by this article.

1 (4) Fees or charges for ~~property-related~~ *property-related* services
2 as provided by this article.

3 (b) For purposes of this article, fees for the provision of electrical
4 or gas service ~~shall are not be~~ deemed charges or fees imposed as
5 an incident of property ownership.

6 Sixth—That Section 18 of Article XVI thereof is amended to
7 read:

8 SEC. 18. (a) ~~No~~ A county, city, town, township, board of
9 education, or school district, shall *not* incur any indebtedness or
10 liability in any manner or for any purpose exceeding in any year
11 the income and revenue provided for ~~such~~ *that* year, without the
12 assent of two-thirds of the voters of the public entity voting at an
13 election to be held for that purpose, except that with respect to any
14 such public entity ~~which~~ *that* is authorized to incur indebtedness
15 for public school purposes, any proposition for the incurrence of
16 indebtedness in the form of general obligation bonds for the
17 purpose of repairing, ~~reconstructing~~ *reconstructing*, or replacing
18 public school buildings determined, in the manner prescribed by
19 law, to be structurally unsafe for school use, shall be adopted upon
20 the approval of a majority of the voters of the public entity voting
21 on the proposition at ~~such~~ *the* election; nor unless before or at the
22 time of incurring such indebtedness provision shall be made for
23 the collection of an annual tax sufficient to pay the interest on such
24 indebtedness as it falls due, and to provide for a sinking fund for
25 the payment of the principal thereof, on or before maturity, which
26 shall not exceed forty years from the time of contracting the
27 indebtedness. *A special district, other than a board of education*
28 *or school district, shall not incur any indebtedness or liability*
29 *exceeding any applicable statutory limit, as prescribed by the*
30 *statutes governing the special district as they currently read or*
31 *may thereafter be amended by the Legislature.*

32 (b) (1) Notwithstanding subdivision (a), ~~on or after the effective~~
33 ~~date of the measure adding this subdivision, in the case of any~~
34 ~~school district, community college district, or county office of~~
35 ~~education, any proposition for the incurrence of indebtedness in~~
36 ~~the form of general obligation bonds for the construction,~~
37 ~~reconstruction, rehabilitation, or replacement of school facilities,~~
38 ~~including the furnishing and equipping of school facilities, or the~~
39 ~~acquisition or lease of real property for school facilities, purposes~~
40 *described in paragraph (3) or (4) of subdivision (b) of Section 1*

ACA 1

— 12 —

1 of Article XIII A shall be adopted upon the approval of 55 percent
2 of the voters of the ~~district or county~~, school district, community
3 college district, county office of education, city, county, city and
4 county, or other special district, as appropriate, voting on the
5 proposition at an election. This subdivision shall apply ~~only~~ to a
6 proposition for the incurrence of indebtedness in the form of
7 general obligation bonds for the purposes specified in this
8 subdivision *only* if the proposition meets all of the accountability
9 requirements of paragraph (3) or (4) of subdivision ~~(b)~~ (b), as
10 appropriate, of Section 1 of Article XIII A.

11 (2) *The amendments made to this subdivision by the measure*
12 *adding this paragraph shall apply to any proposition for the*
13 *incurrence of indebtedness in the form of general obligation bonds*
14 *pursuant to this subdivision for the purposes described in*
15 *paragraph (4) of subdivision (b) of Section 1 of Article XIII A that*
16 *is submitted at the same election as the measure adding this*
17 *paragraph.*

18 (c) When two or more propositions for incurring any
19 indebtedness or liability are submitted at the same election, the
20 votes cast for and against each proposition shall be counted
21 separately, and ~~when~~ if two-thirds or a majority or 55 percent of
22 the voters, as the case may be, voting on any one of those
23 propositions, vote in favor thereof, the proposition shall be deemed
24 adopted.