

# REPEAL THE DEATH TAX

An Initiative Constitutional Amendment for the November 2024 Ballot

Thank you for downloading the official Repeal the Death Tax petition.

**About this initiative** - The Repeal the Death Tax Act will restore the constitutional rights that were lost in 2020 when Proposition 19 narrowly passed: the right for parents to transfer their home and limited other property to their children without triggering reassessment to market value and an unaffordable tax increase. This measure will not affect the other parts of Proposition 19. It simply restores the rights that Californians had for decades and then lost. The Repeal the Death Tax Act will also enable anyone whose property was reassessed due to a parent-child transfer to have their former base-year value under Proposition 13 restored to their property again. But first we need a million signatures to get it on the ballot!

In this pdf file, you'll find **five pages**:

1. This cover sheet, with a clip-and-tape mailing label (below) to make it easy to return your signed petition as soon as possible
2. Step-by-step illustrated instructions for signing and completing the petition to be sure your signature will count
3. A flyer with "bullet point" information about the initiative plus helpful links
4. A Top Funders Sheet, required by law to be shown to all petition signers
5. The official, legal petition to print and sign (in blue or black ink)

You can print as many petitions as you'd like, and you can also have copies made, just make sure the top margin is the same size.

**If you would prefer to have petitions mailed to you, or if you have questions, please call the Howard Jarvis Taxpayers Association at 916-444-9950.**

Visit [RepealTheDeathTax.com](https://RepealTheDeathTax.com) for more information. Thank you!

Before mailing, please check to make sure:

Petition signers wrote their home street address, city and zip code

The Declaration of Circulator is completely filled out and signed

No "white out" or correction tape was used on the petition

Thank you!

 Clip and tape mailing label:

**Howard Jarvis Taxpayers Association  
1201 K Street, Suite 1030  
Sacramento, CA 95814**

Petition enclosed

# EASY AS 1-2-3

Sign and complete the official **Repeal the Death Tax** initiative petition.  
Just follow these steps to make sure your signature counts!

**Write in the county** where the signers of this petition are registered to vote. If two voters want to sign but they live in different counties, use two separate petitions. (If a third person is the circulator of the petition, it doesn't matter where the circulator lives.) You'll see the line for the county above the space for the first signature.

1

All signers of this petition must be registered to vote in <i>Example: LOS ANGELES</i> County.			This column for official use only
1.	Print Name  Signature – <b>DO NOT SIGN UNLESS</b> you have seen Official Top Funders sheet and its month is still valid	Residence Address ONLY  City Zip	Write name of County where signers on lines 1 and 2 are registered to vote.

**There's room for two signers** on each petition, but you don't have to fill in both. Each signer must write their own name, residential address (street, city, ZIP code) and signature where indicated. This must match your/their voter registration in order to be a valid signature that counts toward qualification of the initiative. Voters can check their registration at: [voterstatus.sos.ca.gov](http://voterstatus.sos.ca.gov) and eligible California residents may register to vote online at [registertovote.ca.gov](http://registertovote.ca.gov)

2

All signers of this petition must be registered to vote in <i>Example: LOS ANGELES</i> County.			This column for official use only
1.	Print Name <i>VALERIE VOTER</i> Signature – <b>DO NOT SIGN UNLESS</b> you have seen Official Top Funders sheet and its month is still valid <i>Valerie Voter</i>	Residence Address ONLY <i>123 HOME ST.</i> City <i>REZDENCE CITY</i> Zip <i>90000</i>	Write name of County where signers on lines 1 and 2 are registered to vote.  Every voter must <u>handwrite</u> printed name, complete residence address, and signature. You do not need to fill both signature spaces.
2.	Print Name <i>VICTOR VOTER</i> Signature – <b>DO NOT SIGN UNLESS</b> you have seen Official Top Funders sheet and its month is still valid <i>Victor Voter</i>	Residence Address ONLY <i>123 Home Street</i> City <i>Rezdenace City</i> Zip <i>90000</i>	

**The "circulator" of the petition must fill out the Declaration of Circulator** in order for the signatures to count. You can be the circulator of the petition you signed yourself, or you can be the circulator of a petition that other voters sign. You may circulate an unlimited number of petitions. (Circulators must be 18 years of age or older, but they do not have to be citizens, registered voters or California residents.) If you're the circulator, show signers the Official Top Funders sheet. Be sure to write in the dates that you collected the signatures, and the date and place that you are signing this declaration.

3

<b>DECLARATION OF CIRCULATOR:</b> (To be handwritten by the circulator after above signatures have been obtained) I, <i>→ VALERIE VOTER</i> , am 18 years of age or older. I reside at the following address: <i>→ 123 HOME ST., REZDENCE CITY, CA 90000</i> <small>(printed name)</small> <small>(residence address, including street and number, city, state and zip)</small>		Person who obtained signatures on this petition must <u>handwrite</u> all requested information and sign. This section must be completed, even if circulator also signed in a numbered signature space.
I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition section is, to the best of my information and belief, the genuine signature of the person whose name it purports to be. All signatures on this document were obtained between the dates of <i>9/1/2023</i> and <i>9/5/2023</i> . <small>(month, day, year)</small> <i>Examples</i> <small>(month, day, year)</small>		
I showed each signer a valid and unfalsified "Official Top Funders" sheet, as required by Section 107. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.		
Signed <i>9/5</i> of <i>2023</i> , at <i>REZDENCE CITY</i> , CA. SIGNATURE: <i>→ Valerie Voter</i> <small>(month, day)</small> <i>Examples</i> <small>(year)</small> <small>(city)</small>		

Mail your signed petition back to: HJTA, 1201 K Street, Suite 1030, Sacramento, 95814  
Questions? Visit [RepealTheDeathTax.com](http://RepealTheDeathTax.com) or call 916-444-9950. Thank you!

Ad paid for by Repeal the Death Tax, a Project of the Howard Jarvis Taxpayers Association

## URGENT:

CALIFORNIA HAS PASSED A **DEATH TAX ON PROPERTY** THAT COULD ROB YOUR FAMILY OF THE GENERATIONAL WEALTH YOU HAVE WORKED SO HARD TO BUILD FOR THEM.

*Sign the petition to...*

**REPEAL**   
**THE DEATH TAX**



- Parents should be able to transfer their home and limited other property to their children WITHOUT triggering reassessment and a HUGE TAX INCREASE.
- Voters were TRICKED INTO REMOVING that protection from state law when they passed Prop. 19 in November 2020.
- The Repeal the Death Tax initiative will RESTORE this important taxpayer protection for California families.
- FAMILIES benefit because the death of a parent won't trigger an UNAFFORDABLE TAX HIKE.
- RENTERS benefit because this measure stops sudden reassessment of family-owned apartment buildings, which could lead to higher rents or eviction if the landlord passes away.

Download the petition at [RepealTheDeathTax.com](https://RepealTheDeathTax.com) and sign it today! Tell your friends and family!

REGISTER TO VOTE:  
[RegisterToVote.ca.gov](https://RegisterToVote.ca.gov)



VISIT THE WEBSITE:  
[HJTA.org/RepealTheDeathTax](https://HJTA.org/RepealTheDeathTax)



CHECK VOTER REGISTRATION:  
[VoterStatus.sos.ca.gov/](https://VoterStatus.sos.ca.gov/)



SUPPORT THE CAMPAIGN:  
[efundraisingconnections.com  
/c/RepealtheDeathTax/](https://efundraisingconnections.com/c/RepealtheDeathTax/)



*Use any QR code-reading app on your phone to scan the codes and go to the websites.*

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## **OFFICIAL TOP FUNDERS. Valid only for October 2023**

**REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR  
TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE  
CONSTITUTIONAL AMENDMENT.**

### **Petition circulation paid for by**

Repeal the Death Tax, a Project of the Howard Jarvis Taxpayers Association

Latest Official Top Funders:

[https://www.sos.ca.gov/elections/ballot-measures/initiative-and-referendum-  
status/official-top-funders](https://www.sos.ca.gov/elections/ballot-measures/initiative-and-referendum-status/official-top-funders)

### **OFFICIAL TITLE AND SUMMARY (SAME AS ON PETITION)**

**The Attorney General of California has prepared the following circulating title and summary of the  
chief purpose and points of the proposed measure:**

(23-0005) REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE CONSTITUTIONAL AMENDMENT. Reinstates property tax reassessment rules for certain real property transfers between family members (including by inheritance), which voters eliminated through Proposition 19 in 2020, reducing local property tax revenues and eliminating funding source for Proposition 19's California Fire Response Fund. Allows transfers to children (or grandchildren if parents are deceased) without property tax reassessment of: (1) principal residence, regardless of current value or continued use as principal residence; and (2) \$1 million in other real property. Starting in 2025, properties assessed under Proposition 19 may be reassessed under reinstated rules. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Some owners of inherited properties would pay lower property taxes. This would reduce revenue for local governments and schools by several hundred million dollars per year in the first few years. These losses would grow over time, reaching \$1.5 billion to \$2 billion annually.

## INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE VOTERS

**The Attorney General of California has prepared the following circulating title and summary of the chief purpose and points of the proposed measure:**

(23-0005) **REPEALS VOTER-ENACTED CHANGES TO PROPERTY TAX RULES FOR TRANSFERS BETWEEN FAMILY MEMBERS. INITIATIVE CONSTITUTIONAL AMENDMENT.** Reinstates property tax reassessment rules for certain real property transfers between family members (including by inheritance), which voters eliminated through Proposition 19 in 2020, reducing local property tax revenues and eliminating funding source for Proposition 19's California Fire Response Fund. Allows transfers to children (or grandchildren if parents are deceased) without property tax reassessment of: (1) principal residence, regardless of current value or continued use as principal residence; and (2) \$1 million in other real property. Starting in 2025, properties assessed under Proposition 19 may be reassessed under reinstated rules. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: Some owners of inherited properties would pay lower property taxes. This would reduce revenue for local governments and schools by several hundred million dollars per year in the first few years. These losses would grow over time, reaching \$1.5 billion to \$2 billion annually.

To the Honorable Secretary of State of California: We, the undersigned, registered, qualified voters of California, residents of the county identified herein, hereby propose amendments to the Constitution of California relating to property taxes and petition the Secretary of State to submit the same to the voters of California for their adoption or rejection at the next succeeding general election or at any special statewide election held prior to that general election or otherwise provided by law. The proposed constitutional amendments (full title and text of the measure) read as follows:

Section 2.4 of Article XIII A of the California Constitution is added to read:  
Sec. 2.4. RESTORATION OF CONSTITUTIONAL RIGHTS; PROTECTION AGAINST DEATH TAX ON FAMILY PROPERTY

(a) In 2021, Californians lost a constitutional right they had for nearly 35 years to transfer their home and a limited amount of other property to and from their children without triggering reassessment to current market value and higher property tax bills. This section restores that constitutional right, and also restores the same constitutional right for grandparents and grandchildren if the children's parents are deceased.

(b) Subdivisions (c) and (d) of Section 2.1 shall apply and be operative only to those purchases or transfers of real property occurring after February 15, 2021, through December 31, 2024. Notwithstanding subdivision (d) of section 2.1 or any other law, subdivision (h) of Section 2 shall be operative and shall apply to a purchase or transfer of real property that occurs after December 31, 2024.

(c) Notwithstanding subdivision (b) herein and subdivision (j) of Section 2, a purchase or transfer of real property subject to subdivisions (c) and (d) of Section

2.1 after February 15, 2021, through December 31, 2024, shall, upon the filing of a claim, be prospectively reassessed as if subdivision (h) of Section 2 had been in effect. In implementing this section, the Legislature shall by statute provide a simple claim procedure and publicize its availability, with an emphasis on reaching minority communities.

(d) Nothing herein is intended to repeal or invalidate the exclusion from change in ownership for family farms provided in section 63.2(a)(2) of the Revenue and Taxation Code, or disallow its application to Section 2.1(c) and Section 2(h) of this Article. No statute curtailing Section 63.2(a)(2) as it existed on October 1, 2021, shall be effective unless submitted to the electorate and approved by a majority vote.

(e) Notwithstanding any other law, every statute, regulation, and court decision relating to or affecting this section shall be consistent with a broad application of the exclusion under subdivision (h) of Section 2 and a liberal interpretation of this section that effectuates its purposes of reinstating subdivision (h) of Section 2 and allowing the statutory exclusion for family farms. Any provision of this section held invalid is severable. This section shall supersede any law in conflict therewith.

**NOTICE TO THE PUBLIC:** THIS PETITION MAY BE CIRCULATED BY A PAID SIGNATURE GATHERER OR A VOLUNTEER. YOU HAVE THE RIGHT TO ASK. THE PROPONENTS OF THIS PROPOSED INITIATIVE MEASURE HAVE THE RIGHT TO WITHDRAW THIS PETITION AT ANY TIME BEFORE THE MEASURE QUALIFIES FOR THE BALLOT.

All signers of this petition must be registered to vote in _____ County.		This column for official use only	Write name of County where signers on lines 1 and 2 are registered to vote.
1.	<div>Print Name _____ Residence Address ONLY _____</div> <div>Signature – <b>DO NOT SIGN UNLESS</b> you have seen Official Top Funders sheet and its month is still valid _____ City _____ Zip _____</div>		
2.	<div>Print Name _____ Residence Address ONLY _____</div> <div>Signature – <b>DO NOT SIGN UNLESS</b> you have seen Official Top Funders sheet and its month is still valid _____ City _____ Zip _____</div>		

**DECLARATION OF CIRCULATOR:** (To be handwritten by the circulator after above signatures have been obtained)  
I, \_\_\_\_\_, am 18 years of age or older. I reside at the following address:  
\_\_\_\_\_  
(printed name) (residence address, including street and number, city, state and zip)

I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition section is, to the best of my information and belief, the genuine signature of the person whose name it purports to be. All signatures on this document were obtained between the dates of \_\_\_\_\_ and \_\_\_\_\_.  
(month, day, year) (month, day, year)

I showed each signer a valid and unfalsified "Official Top Funders" sheet, as required by Section 107.  
I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signed \_\_\_\_\_ of \_\_\_\_\_, at \_\_\_\_\_, CA. SIGNATURE: \_\_\_\_\_  
(month, day) (year) (city)

**RETURN COMPLETED PETITIONS TO: HJTA, 1201 K Street, Suite 1030, Sacramento, CA 95814 Phone: (916) 444-9950**