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SUPREME COURT OF COLORADO 2 East 14th Avenue Denver, Colorado 80203	
Petition for Review Pursuant to Colo. Rev. Stat. §1-40-107(2) Appeal from the Ballot Title Board	
In the Matter of the Title, Ballot Title, and Submission Clause for Proposed Initiative 2021-2022, #27 **Petitioners:** CAROL HEDGES and SCOTT WASSERMAN **v.** **Ballot Title Board:** THERESA CONLEY, JASON GELENDER, and LEEANN MORRILL and **Respondents/Proponents:** SUZANNE TAHERI and MICHAEL FIELDS	**▲ COURT USE ONLY ▲**
Attorneys for Petitioners: Edward T. Ramey, #6748 Tierney Lawrence LLC 225 East 16th Avenue, Suite 350 Denver, CO 80203 Telephone: 720-242-7585; Email: eramey@tierneylawrence.com;	Supreme Court Case No. 2021SAS151
PETITIONERS' OPENING BRIEF	

CERTIFICATE OF COMPLIANCE

I hereby certify that this brief complies with all requirements of Colorado Appellate Rules (C.A.R.) 28 and C.A.R. 32. Those include:

Word limits: My brief has **4,545 words**, which is not more than the 9,500 word limit.

Included Sections: In the Arguments section, before arguing each issue, I have the following separately titled sub-sections:

1. **The Standard of Review**: I let the Supreme Court know which standard to use in reviewing the issue. I cited to a law or case that supports using that Standard of Review.

2. **Preservation**: I let the Supreme Court know where in the Record I raised the issue.

I understand that my brief may be rejected if I fail to comply with these rules.

s/Edward T. Ramey

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Petitioners Carol Hedges and Scott Wasserman, through counsel, respectfully submit their Opening Brief regarding Proposed Initiative 2021-2022 #27 (the "Proposed Initiative"):

STATEMENT OF THE ISSUES PRESENTED FOR REVIEW

1. Are the title, ballot title and submission clause (hereinafter "title") unclear and thoroughly misleading as to the true meaning, intent, and effect of the "authoriz[ation]" in Section 3 of the Proposed Initiative for the State "to retain and spend up to 25 million [*sic*] per year in revenue for warrants otherwise authorized under this section [§39-3-207, C.R.S. (2020)]"?

2. Does Section 3 of the Proposed Initiative address a separate subject, resulting in a confusing and deceptive title, when it authorizes reimbursements to local government entities unrelated to the property tax assessment rate reductions in Sections 1 and 2?

3. Do the Proposed Initiative and the title wholly obscure a material second subject regarding the constitutionally driven effect of the measure on funding for State – in addition to and separate from local government – programs?

4. Is the title unclear and misleading as to the purpose and effect of the Proposed Initiative in reducing revenue available to local government entities?

STATEMENT OF THE CASE

The Proposed Initiative was submitted by the Proponents to the Title Board for the setting of a title pursuant to §1-40-106, C.R.S. (2020), on April 9, 2021.

The Title Board held a hearing on April 21, 2021, at which it concluded (by a 2-1 vote) that the Proposed Initiative contained a single subject as required by COLO. CONST. art. V, §1(5.5), and §1-40-106.5, C.R.S. (2020), and proceeded to set a title. Motions for Rehearing were filed by both the Proponents (objecting to aspects of the title) and these Petitioners (objecting to the Title Board's conclusion that the Initiative contained a single subject and to aspects of the title) pursuant to §1-40-107(1), C.R.S. (2020), on April 28, 2021. The Title Board conducted a rehearing on April 30, 2021, at which it denied Petitioners' Motion for Rehearing in full and granted-in-part and denied-in-part Proponents' Motion for Rehearing.

Petitioners timely filed a Petition for Review of the actions of the Title Board with this Court pursuant to §1-40-107(2), C.R.S. (2020), on May 7, 2021.[1]

SUMMARY OF THE ARGUMENTS

1. The title misconstrues Section 3 of the Proposed Initiative as effectuating "a voter-approved revenue change" by which "excess state revenue" –

[1] The Secretary of State's certified copy of the documents specified in §1-40-107(2), C.R.S. (2020), was filed with this Petition for Review.

i.e., revenue exceeding the State's spending limit under COLO. CONST. art. X, §20(7) ("TABOR") – may be used to "offset" revenue lost through the Proposed Initiative's reduction in property tax rates at the local district level. In fact, the language of the measure only authorizes the State "to retain and spend" revenue "for warrants otherwise authorized under [§39-3-207, C.R.S. (2020)]" – reimbursements to local government districts for application of the COLO. CONST. art. X, §3.5 homestead exemption. As those reimbursements may already be (and are) pre-authorized to be funded from revenue exceeding the State's TABOR spending limit – without a "voter approved revenue change" – it is completely meaningless and misleading to the voters to construe this language as authorizing or effectuating "a voter-approved revenue change" for this purpose.

2. As the State is already constitutionally required to fully reimburse local districts for application of the homestead exemption to property taxes – and as the amount of the homestead exemption and resulting reimbursements by the State to local government entities are wholly independent of and unaffected by the level of local property tax assessment rates – the authorization and funding of those reimbursements has no necessary or proper connection to the Proposed Initiative's reduction in local property tax assessment rates. Additionally, the incorporation of

both of these subjects into a single measure has led to a confusing, misleading, and inaccurate title.

3. The Proposed Initiative obscures, and the title conceals, the direct and substantial effect of a "yes/for" or "no/against" vote on funding at the State district level for State programs (independent of its impact upon revenue available for local district programs). While these effects would most immediately be directed to the "state share" – a constitutionally driven State program – of funding for the State's public school system, they would inevitably and necessarily spread to and impact other State programs. In addition to constituting a separate subject "coiled in the folds" of the measure itself, these effects render the title materially confusing and misleading.

4. The title is unclear and misleading as to the magnitude of the effect the Proposed Initiative would have upon revenue available at the local district level. While the title discloses the estimated direct impact upon local district revenue, it mischaracterizes the availability of replacement State funding and conceals the additional local program impacts (most notably upon local public schools) of the measure's consequential effects upon State programs.

ARGUMENT

I. The title misstates and is misleading regarding the content, purpose, and effect of Section 3 of the Proposed Initiative.

A. Standard of Review and Preservation of Issue.

The Title Board is vested with considerable discretion in setting the title and ballot title and submission clause. *In re Title, Ballot Title and Submission Clause for 2015-2016 #63)*, 370 P.3d 628, 634 (Colo. 2016); *In re Title, Ballot Title and Submission Clause for 2013-2014 #85)*, 328 P.3d 136, 141 (Colo. 2014). The Court will reverse the Title Board's decision, however, if a title is "insufficient, unfair, or misleading." *Id*.; *see also In re Title, Ballot Title and Submission Clause for 2015-2016 #73)*, 369 P.3d 565, 569 (Colo. 2016) ("[O]ur role is to ensure that the title fairly reflects the proposed initiative such that voters will not be misled into supporting or opposing the initiative because of the words employed by the Title Board").

This issue was preserved. Please see, *e.g.*, section II.C (p. 6, 2nd para.) [and sections II(A) (p. 2, 4th para., p. 3, 2nd para.) and II(B) (p. 4, 2nd para.)] of Petitioners' Motion for Rehearing.

B. Argument.

Sections 1 and 2 of the Proposed Initiative would reduce local district property tax assessment rates ("valuation for assessment") for residential and most types of nonresidential real property.

Section 3 of the measure – adding a new subsection (6) to §39-3-207, C.R.S. (2020) – provides that, for the purpose(s) recited,[2] "the state shall be authorized to retain and spend up to 25 million [*sic*] per year in revenue for warrants otherwise authorized under this section."

The "warrants otherwise authorized" under §39-3-207, C.R.S. (2020), are identified in subsection (4)(a)(I) of that section as follows:

> In accordance with section 3.5 of article X of the state constitution, no later than April 15, 2003, and no later than each April 15 thereafter, the state treasurer shall issue a warrant to each [county] treasurer for the amount needed to fully reimburse all local governmental entities within the treasurer's county for the amount of property tax revenues lost as a result of the application of the exemption to property taxes that accrued during the previous property tax year and are payable during the year in which the state treasurer issues the warrant.

[2] The "purpose" is recited as "off-setting lost revenue resulting from a reduction in property tax *and* to fund state reimbursements to local government entities for the application of the homestead exemption" (emphasis added). Whether this is intended to express a single integrated "purpose" or two distinct "purposes" (with the attendant single subject implications), the operative language that follows contains a single focused "authoriz[ation]."

The referenced "exemption to property taxes" generating the reduction in property tax revenues at the local district level – and for which reimbursement from the State is required – is the "homestead exemption for qualifying senior citizens and disabled veterans" established by COLO. CONST. art. X, §3.5. And the State's obligation to reimburse local governmental entities for "the net amount of property tax revenues lost as a result of the property tax exemption" is specified in COLO. CONST. art. X, §3.5(3).

Of importance here, the General Assembly has not only implemented this constitutionally mandated reimbursement process in §39-3-207, C.R.S. (2020) – the statute being supplemented by Section 3 of the Proposed Initiative – it has also already authorized the State to fund these specific reimbursements – *i.e.*, "as required by section 39-3-207(4)" – with "excess state revenues" that otherwise would be "required to be refunded in accordance with section 20 of article X of the state constitution."[3] *See* §39-3-209(2), C.R.S. (2020). And the State is expressly *pre-authorized* to pay for these reimbursements as a "reasonable method to make

[3] COLO. CONST. art. X, §20 – the "Taxpayer's Bill of Rights" or "TABOR" – provides in para. (7)(d) that "If revenue from sources not excluded from fiscal year spending [as defined in subsection (2)] exceeds [the State's "spending limits" as defined in para. (7)(a)], the *excess* shall be *refunded* in the next fiscal year *unless voters approve a revenue change as an offset*." [emphasis added]

required *refunds* of excess state revenues" as required by COLO. CONST. art. X, §20(7)(d) (emphasis added). *See* §39-3-209(1)(e), C.R.S. (2020). With this authorization, *the State is already permitted and fully able to fund these property tax exemption reimbursements to local districts from "excess state revenues" as a "refund"* – without needing to seek and obtain separate or additional voter approval to "retain and spend" the same "excess state revenue" through a "revenue change as an offset."[4]

As "voter-approved revenue changes" are only a process to avoid the TABOR requirement to *refund* "excess revenue" to the taxpayers – and as "excess revenue" *refunds* (with no pre-set limits) have already been pre-authorized for precisely the purpose in question here (funding State reimbursements to local districts for revenue lost through application of the homestead exemption to property taxes) – requesting a separate "voter-approved revenue change" to "retain and spend" (*i.e.*, not be required to refund) a limited amount of the same revenues already being *refunded* for the same limited purpose is completely meaningless.

[4] It may be noted that these State reimbursements also "shall not be included in the *local government entity's* fiscal year spending for purposes of [COLO. CONST. art. X, §20]." §39-3-207(4)(b), C.R.S. (2020) (emphasis added); COLO. CONST. art. X, §3.5(3).

Including this language in the title is equally misleading and hopelessly confusing to the voters.

Nevertheless, and despite the absence of a clear reference to a "voter-approved revenue change" in the language of the measure itself, that phrase found its way into the title. And, in the title, the phrase confusingly and incorrectly advises the voters:

1) that a $25 million "voter-approved revenue change" is needed or would have an effect upon the ability of the State to "reimburse local governments for revenue lost due to the homestead exemptions" – when "excess state revenues" are already fully available (by way of refunds and without limit) for precisely that constitutionally mandated purpose;

2) that the property tax rate reductions (and resulting revenue losses at the local district level) proposed in Sections 1 and 2 of the measure would have any effect whatsoever upon the constitutionally mandated *full reimbursements* to local government entities for the homestead exemptions;[5]

[5] Please see the discussion in section II.B of this brief, below.

3) that the phantom "revenue change" will *also* "offset lost revenue resulting from the property tax rate reductions" proposed in Sections 1 and 2 – a single-subject problem if viewed separately, and, more importantly, wholly misrepresenting the fact that Section 3 of the Proposed Initiative only authorizes revenue to be "retained and spent" "*for warrants otherwise authorized under this section*" [§39-3-207, C.R.S. (2020)] – *i.e.*, the fully funded (by constitutional edict) homestead exemption reimbursements *unaffected by property tax rate reductions*;[6] and

4) that the recited $25 million "excess state revenue" allowance has any conceivable meaning, relevance, or application in the context of the homestead exemption or the mandated reimbursements already fundable (without limitation) from "excess state revenues" in any event.

In the end, incorporation of this language in the title can only mislead and misinform the voters into thinking (1) a "voter-approved revenue change" would have some effect upon the amount of money available for homestead exemption reimbursements (or the homestead exemption itself); (2) the proposed property tax

[6] Please see also the discussion in section II.B of this brief, below.

rate reductions would otherwise affect homestead exemption reimbursements (or the exemption itself); (3) the measure would actually effectuate an operative "voter-approved revenue change" (thereby increasing funds not otherwise available for homestead exemption reimbursements); and (4) the Proposed Initiative is actually doing something to protect "the homestead exemptions for qualifying seniors and disabled veterans" (emotionally appealing and completely inaccurate). The confusing and deceptive language of the Proposed Initiative itself has led to a confusing and misleading title.

II. Section 3 of the Proposed Initiative incorporates a subject that is separate, distinct, and not necessarily or properly connected to the subject of Sections 1 and 2; and the title is confusing and misleading as to these separate subjects.

A. Standard of Review and Preservation of Issue.

Colo. Const. art. V, §1(5.5) and §1-40-106.5, C.R.S. (2020), require all ballot initiatives to contain a single subject. The purposes of this requirement are:

> (1) To forbid the treatment of incongruous subjects in the same measure, especially the practice of putting together in one measure subjects having no necessary or proper connection, for the purpose of enlisting in support of the measure the advocates of each measure, and thus securing the enactment of measures that could not be carried upon their merits; and
>
> (2) To prevent surreptitious measures and apprise the people of the subject of each measure by the title, that is, to prevent surprise and fraud from being practiced upon voters.

§1-40-106.5(1)(e), C.R.S. (2020). The first purpose is often described as directed primarily at the practice of "log rolling," while the second is directed, in part, at identifying matters obscurely "coiled in the folds" – intentionally or otherwise – of what may on its surface appear to be a clear measure.

This Court has cautioned that "if the [Title] Board cannot comprehend a proposed initiative sufficiently to state its single subject clearly in the title, it necessarily follows that the initiative cannot be forwarded to the voters." *See, e.g., In re Title, Ballot Title & Submission Clause, and Summary for 1999-2000 #25*, 974 P.2d 458, 465 (Colo. 1999). "Before a clear title can be written, the Board must reach *a definitive conclusion* as to whether the initiatives encompass multiple subjects." *Id.*, at 468 (emphasis added).

With regard to the standard of review applicable to the accuracy and clarity of the title, please see the discussion in section I.A, above.

This issue was preserved. Please see, *e.g.*, section II.B (p. 4, 1st para.) of Petitioners' Motion for Rehearing.

B. Argument.

Sections 1 and 2 of the Proposed Initiative would reduce local district property tax assessment rates ("valuation for assessment") for residential and most types of nonresidential real property.

As discussed in section I above, Section 3 of the measure – adding a new subsection (6) to §39-3-207, C.R.S. (2020) – provides that "the state shall be authorized to retain and spend up to 25 million [*sic*] per year in revenue for warrants otherwise authorized under this section." The warrants "otherwise authorized under" §39-3-207, C.R.S. (2020) are – as discussed in section I above – solely for the purpose of reimbursing local government entities for property tax revenue lost as a result of application of the homestead exemption mandated by COLO. CONST. art. X, §3.5.

Pursuant to COLO. CONST. art. X, §3.5, the exemption (applicable to residential real property only) was set in January 2002 at "fifty percent of the first two hundred thousand dollars of actual value" – subsection (1) – with a proviso in subsection (2) that commencing in January 2003 "the general assembly may raise or lower by law the maximum amount of actual value of residential real property of which fifty percent shall be exempt" under subsection (1).[7] The exemption is pegged to a percentage of the property's "*actual value*" – not its "*valuation for assessment*" as determined by application of assessment rates. Thus, raising or

[7] The General Assembly has exercised this option – taking the "maximum amount of actual value" down to $0 for specified years – under §39-3-203(1), C.R.S. (2020).

lowering valuations for assessment (as Sections 1 and 2 of the Proposed Initiative would do) does *not* raise or lower the exemption.

In other words, lowering the valuations for assessment in Section 1 and Section 2 (specifically) of the Proposed Initiative will not impact the homestead exemption (pegged to "actual value"). Nor will it affect the amount of the State's constitutional obligation to reimburse local government entities for the full "net amount of property tax revenues lost" through application of the exemption. COLO. CONST. art. X, §3.5(3); §39-3-207(4)(a), C.R.S. (2020).

Section 3 of the Proposed Initiative, though reciting two purposes – "off-setting lost revenue resulting from a reduction in property tax *and* to fund state reimbursements to local government entities for the application of the homestead exemption" (emphasis added) – actually "authorize[s]" only the issuance of State warrants "otherwise authorized" for homestead exemption reimbursements. As those reimbursements (and the exemption itself) are completely independent of and wholly unaffected by the property tax rate reductions proposed in Sections 1 and 2, Section 3 is addressing a completely unrelated subject – in no way "necessarily or properly connected" to Sections 1 and 2. Whatever Section 3 is intended to mean or accomplish, its presence in the Proposed Initiative violates the single subject requirement.

The problem is exacerbated here, as both of these subjects have found their way confusingly and deceptively into the title. The title recites that the measure would enable the State temporarily to "retain and spend up to $25 million of excess state revenue" "to offset lost revenue resulting from the property tax rate reductions and to reimburse local governments for revenue lost due to the homestead exemptions for qualifying seniors and disabled veterans." At a minimum, the title – inaccurately and misleadingly – suggests to the voters:

1) that the State's reimbursements to local governments for application of the homestead exemption – and the exemption itself – will be affected by the property tax assessment rate reductions in Sections 1 and 2;

2) that Section 3 of the measure authorizes the State to "retain and spend" revenue "to offset lost revenue resulting from the property tax rate reductions" (when it *only* authorizes spending for homestead exemption reimbursement warrants already "otherwise authorized" and wholly unaffected by property tax rate reductions); and

3) that there is currently (or will be) "revenue lost" at the local government level "due to the homestead exemptions" (which are fully

reimbursed on a permanent annual basis by constitutional mandate without regard to anything in the measure).

The collision of incompatible subjects in the Proposed Initiative itself has inevitably spawned a title that makes no sense.

III. The Proposed Initiative obscures, and the title conceals, the enormous effect the measure would necessarily have on State programs, in addition to, distinguished from, and a separate subject from local district programs – and thus a direct and substantial effect of a "yes/for" or "no/against" vote on the measure.

A. Standard of Review and Preservation of Issue.

Please see discussions in sections I.A and II.A, above.

This issue was preserved. Please see, *e.g.*, sections II.B (pp. 4-5, para. 3) and II.C (p. 6) of Petitioners' Motion for Rehearing.

B. Argument.

In a series of opinions in the late 1990s, this Court cautioned against initiatives that appeared to focus on local district programs and revenue, but which contained provisions that would have a perhaps-not-apparent mandatory effect upon funding for programs at the State level. In such circumstances, the Court concluded that the initiative may contain an improper and surreptitious second subject "coiled in its folds." *See*, *e.g.*, *In re Title, Ballot Title and Submission Clause, and Summary for 1997-1998 #84, #85*, 961 P.2d 456 (Colo. 1998),

addressing two measures that would have cut taxes at the local district level *and* require the State to replace that lost revenue within its own current COLO. CONST. art. X, §20 tax and spending limits – thereby forcing the State to reduce funding for other programs at the State level. The Court noted that "[v]oters would be surprised to learn that by voting for local tax cuts, they also had required the reduction, and possible eventual elimination, of state programs." *Id.* at 460-61. *Cf.*, *In re Title, Ballot Title and Submission Clause, and Summary for 1999-2000 #172-175*, 987 P.2d 243, 244-46 (Colo. 1999) (reaching the same conclusion in the context of a measure reducing local taxes and requiring the State to use any revenue increases at the State level over its prior year spending on State programs to replace revenue lost at the local level).

While factually distinguishable, the present case poses a conceptually similar problem. Sections 1 and 2 of the Proposed Initiative, by reducing local property tax assessment rates, would reduce revenues at the local district level available to support local programs – with an estimated annual impact at the local government level (statewide) per the Legislative Council Staff's Fiscal Summary of $1.03 billion beginning in 2023. An immediate effect would be a reduction in revenue available at the local district level to fund the "local share" of "total program" funding for Colorado's public school system under the Public School

Finance Act of 1994, §22-54-101, *et seq.*, C.R.S. (2020). In turn, this would require a commensurate increase in funding for the "*state share*" of each affected school district's "total program" – §22-54-106(1)(b)(I), C.R.S. (2020) – specifically estimated by the Legislative Council Staff in the Fiscal Summary for the Proposed Initiative to be in the amount of approximately $257.7 million annually.[8] Short of seeking and obtaining voter approval for a tax increase at the state level, this would confront the State with two options: (1) reduce the "state share" – a State program – by reducing "total program funding" for the State's entire public school system[9] and/or (2) reduce funding that would otherwise be available for other State programs.[10]

[8] Please see Fiscal Summary of Initiative 27 in the Secretary of State's Certificate (last page).

[9] This statewide adjustment would likely have to involve legislative invocation of the "budget stabilization factor" to reduce "total program" funding under the Public School Finance Act – §22-54-104(5)(g), C.R.S. (2020) – to maintain "base per pupil" and "categorical program" funding levels mandated by COLO. CONST. art. IX, §17.

[10] In fact, the ability of the General Assembly to increase the "budget stabilization factor" to reduce the "state share" of "total program funding" for the state's public schools has its own constitutional limit – the requirement that "base per pupil" and "categorical program" funding must grow by minimum annual inflationary adjustments from a 2000 base. COLO. CONST. art. IX, §17(1). At that point, the State would have no option other than to seek voter approval to raise taxes at the State level or reduce funding for other State programs.

Whether or not Sections 1 and 2 of the Proposed Initiative may be viewed in themselves as harboring a surreptitious second subject coiled in their folds, Section 3 introduces that problem into the entire measure – and its effects are carried over painfully into the title. Though noting the amount of the estimated reduction in property tax revenue the measure would cause at the *local* district level – over Proponents' objection[11] – the title omits any reference to the estimated $257.7 million annual direct impact – or indeed the presence of any impact whatsoever – upon the *state* budget via the "state share of school finance."[12] The title then proceeds to describe the measure as "allowing the state to annually retain and spend up to $25 million of excess state revenue . . . to offset lost revenue resulting from the property tax rate reductions" at the local level – when, in fact, this authorization is restricted exclusively to reimbursements for application of the property tax homestead exemption already fully funded by constitutional mandate and unaffected by property tax rate reductions.[13]

[11] Proponents' Motion for Rehearing in the Secretary of State's Certificate (11th page).

[12] Fiscal Summary of Initiative 27 in the Secretary of State's Certificate (14th page).

[13] Please see discussions in sections I.B and II.B of this brief, above.

In the end, between the structure of the measure itself and the language in the title, the voters are left wholly unapprised – and are in fact affirmatively misled – as to the significant and inescapable effects the Proposed Initiative would have on State programs.

IV. The title is unclear and misleading as to the purpose and effect of the Proposed Initiative in reducing revenue available to local government entities.

A. Standard of Review and Preservation of Issue.

Please see discussions in section I.A, above.

This issue was preserved. Please see, *e.g.*, section II.C (p. 6) of Petitioners' Motion for Rehearing.

B. Argument.

Finally, the confusing language of the Proposed Initiative itself has generated confusion and misleading content in the title regarding the purpose and effect of the measure directly on local government revenue.

First, unlike its omission of any reference to the magnitude of the Proposed Initiative's impact on *state* finances and programs,[14] the title does quantify the estimated $1.03 billion impact on local district revenue. This, as noted in section

[14] See discussion in section III.B of this brief, above.

III, above, was at the instance of the Title Board (for which it should be acknowledged) and over the objection of the Proponents. The title then proceeds, however, to describe Section (3) of the Proposed Initiative as providing, at least in part, an "offset" to "lost revenue resulting from the property tax rate reductions." In fact, the Proposed Initiative provides *nothing* to address "lost revenue resulting from the property tax rate reductions" – despite its confusing statement of purpose, it only authorizes state spending "for warrants otherwise authorized under this section" (*i.e.*, for constitutionally mandated and already fully funded reimbursements for application of the property tax homestead exemption wholly unaffected by "property tax rate reductions").[15] Nor, if any state funding were provided to address this lost revenue, could a problematic 2.4% transfer reasonably be characterized as an "offset."

Second, derivative of the impact on State programs (and particularly the "state share" funding for the state's public schools) as discussed in section III of this brief, above, an almost certain result of the Proposed Initiative's reduction in local property tax rates would be a reduction – at some significant level – of "total

[15] Please see discussion in sections I.B and II.B of this brief, above.

program" funding available across the board for the local districts' "locally controlled" public schools.

Finally, the title suggests to the voters that the Proposed Initiative would provide or preserve at least some level or manner of support or protection for "homestead exemptions for qualifying seniors and disabled veterans" by way of making funds available for state reimbursements to local governments. As discussed in section I.B of this brief, above, the Proposed Initiative – including what is misleadingly characterized in the title as a "voter-approved revenue change" – would provide *nothing whatsoever* by way of support or protection for these exemptions or reimbursements that does not already exist and is constitutionally mandated. The measure itself is deceptive, and the title is completely misleading in this regard.

CONCLUSION

For all of the reasons set forth above, Petitioners respectfully request the Court to reverse that actions of the Title Board and to enter such further Orders as it may deem appropriate in these proceedings.

Respectfully submitted this 12th day of May, 2021.

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CERTIFICATE OF SERVICE

I hereby certify that on the 12h day of May, 2021, a true and correct copy of the foregoing was filed and served by electronic mail upon the following:

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