

Option	Description	Timing of Election	Deadline to File with County Registrar	Timing of Revenue	Vote Threshold	Fiscal Emergency Needed for Election Timing (Yes/No)
UUT	Temporarily divert 2% UUT from open space fund to general fund for a fixed time	March 4, 2025	December 6, 2024 (88 days prior to election)	Upon certification of election results	Simple majority (50% +1)	Yes
Parcel Tax	Impose a parcel tax at fixed rate per parcel for a fixed duration.	March 4, 2025	December 6, 2024 (88 days prior to election)	December 2025	Super majority (2/3)	No
Charter City plus companion Real Estate Transfer Tax (RETT)	Adopt a charter pursuant to procedures in the Govt. Code. Adopt a companion RETT for general fund purposes.	Nov. 3, 2026 The charter must be adopted at a Statewide General Election (Gov Code 34458)	August 7, 2026 (88 days prior to election)	Applies to sales after January 1, 2027	Simple majority (50% +1)	No