

## **Book Review: *Proposition 13: America's Second Great Tax Revolt***

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*Editor's note: Book reviews are an irregular feature of the Quarterly; interested authors, reviewers and publishers may contact the editor for information.*

Book Review: *Proposition 13: America's Second Great Tax Revolt*. By Charles I. Guarria. Bingley, UK: Emerald Publishing Limited, 2019, 118 pages, index. ISBN: 978-1-78769-018-9.

Library funding is a vital issue, but one that I find is very poorly understood. This slim volume taught me a lot about the changing landscape of library funding, particularly in the rise of property tax initiatives and other tax revolts across the nation over the last forty or so years.

Author Charles Guarria, a former financial executive and current faculty member and librarian at Long Island University, brings a unique insight into the situation. His background allows him the skill to explain what happened when California voters approved Proposition 13 in 1978, dropping property taxes by more than half, in an accessible and informative manner. The effect on funding of government services, including libraries, is clear and dramatic.

The book begins with the passage of Proposition 13, briefly highlighting it in U.S. taxation history in order to explain how groundbreaking a move it was. The reaction to and fallout from the proposition is also covered in this first chapter, and how it inspired a series of similar propositions and initiatives across the United States. Library responses are covered, including the California Library Association's draft of legislation in response and other associations' attempts to educate the public in advance of such moves about the potential effect.

The second chapter deals with the fallout from Proposition 13 in California across the 1980s, addressing coalitions formed, political actions attempted, and the changing library landscape in light of the dramatic drop in funding. Chapter 3 took a look at the 1990s, and the changes brought to taxation law and the proposition process in the form of supermajorities and the proliferation of initiatives and citizen lawmaking.

Chapter 4 brings us into the 2000s and talks about positive results in library levy drives across California as well as the continued spread of property tax revolts across the U.S. The book concludes with a chapter examining 2011-2016 and the continued difficulties in securing library funding in California in the wake of Proposition 13, but offering some glimmers of hope on the horizon with regard to local and state tax increase measures including Proposition 30, passed in 2012.

While the topic at hand is a dry one, involving a lot of data around numbers and dates and legislative processes, Guarria does a great job connecting these details to the real impact on libraries in Califor-

nia, as well as connecting the case of California with the rest of the nation. This is vital knowledge to understand--reading this book could help library leaders better advocate for their funding. Funding issues are not going away and we need to do what we can to educate ourselves.