Codebook for taxes.csv and rdd-dta.csv

CEDA data available from: https://scholars.csus.edu/esploro/outputs/dataset/California-Elections-Data-Archive-CEDA/99257830890201671

American Community Survey (ACS) data accessed using `tidycensus` in R

variable	description	source
city	city name	metadata
election.year	year of council or mayoral election	CEDA measure data
treatment.year	year of tax increase	CEDA measure data
measid1	tax increase masure ID	CEDA measure data
co.	county number	CEDA measure data
jur	jurisdiction type	CEDA measure data
cntyname	county name	CEDA measure data
date	election date	CEDA measure data
place	jurisdiction name	CEDA measure data
meastype	type of measure	CEDA measure data
ltr	measure number	CEDA measure data
balquest	text of ballot question	CEDA measure data
orig_type	CEDA measure number	CEDA measure data
rectypename	type of tax measure	CEDA measure data
orig_topic	CEDA number assigned to ballot topic	CEDA measure data
rectopname	CEDA tax topic classification	CEDA measure data
yes	votes for measure	CEDA measure data
no	votes against measure	CEDA measure data
total	total votes in election	CEDA measure data
percent	percent voting in favor of tax	CEDA measure data
req	required majority (M = majority, T = two thirds)	CEDA measure data
passfail	did measure pass or fail?	CEDA measure data
measid	measure ID assigned by CEDA	CEDA measure data
csd	see CEDA codebook	CEDA measure data
rectype	see CEDA codebook	CEDA measure data
rectopic	see CEDA codebook	CEDA measure data
outcome	see CEDA codebook	CEDA measure data
multi_co	see CEDA codebook	CEDA measure data
multi_measid	see CEDA codebook	CEDA measure data

yes_sum	see CEDA codebook	CEDA measure data
no_sum	see CEDA codebook	CEDA measure data
total_sum	see CEDA codebook	CEDA measure data
percent_sum	see CEDA codebook	CEDA measure data
outcome_sum	see CEDA codebook	CEDA measure data
passfail_sum	see CEDA codebook	CEDA measure data
typerec	see CEDA codebook	CEDA measure data
topicrec	see CEDA codebook	CEDA measure data
measid_first	see CEDA codebook	CEDA measure data
oth	see CEDA codebook	CEDA measure data
reclassification	tax classification handchecked by RAs	handcoded
marg	passage margin for tax increase	CEDA measure data (derived)
cannabis	1 = cannabis related tax, 0 = not a cannabis tax	handcoded
state	state name	metadata
population	city population	American Community Survey
white	city number of white residents	American Community Survey
black	city number of black residents	American Community Survey
hispanic	city number of hispanic residents	American Community Survey
asian	city number of asian residents	American Community Survey
median.house	city median housing value	American Community Survey
income	city median income	American Community Survey
renters	city number of renters	American Community Survey
median.rent	city median rent	American Community Survey
college.degree	city residents with college degree	American Community Survey
prop.renters	city proportion renters	derived from ACS
city.orig	city ACS name	American Community Survey
log.pop	city log population	derived from ACS

prop.white	city proportion white	derived from ACS
prop.black	city proportion black	derived from ACS
prop.hispanic	city proportion hispanic	derived from ACS
prop.asian	city proprotion asian	derived from ACS
log.med.inc	city log median income	derived from ACS
log.med.house	city log median housing value	derived from ACS
log.med.rent	city log median rent	derived from ACS
num.candidates	number of city council candidates running	CEDA candidate data (derived)
num.seats	number of seats up for election	CEDA candidate data (derived)
mayoral.race	1 = mayoral race on ballot, 0 = otherwise	CEDA candidate data (derived)
num.inc	number of incumbents running	CEDA candidate data (derived)
totvotes	total votes in council election	CEDA candidate data (derived)
inc.votes	total votes for incumbent candidates	CEDA candidate data (derived)
inc.elected	number of incumbents reelected	CEDA candidate data (derived)
prop.inc.running	proportion of eligible incumbents running for reelection	CEDA candidate data (derived)
num.challengers	number of challengers running	CEDA candidate data (derived)
challengers.per.seat	number of challengers per seat	CEDA candidate data (derived)
avg.inc.voteshare	average incumbent vote share	CEDA candidate data (derived)
total.inc.voteshare	total incumbent vote share	CEDA candidate data (derived)
prop.inc.win	proportion of incumbents winning reelection	CEDA candidate data (derived)
avg.inc.voteshare.lag	average incumbent vote share in last election	CEDA candidate data (derived)
prop.inc.running.lag	proportion of incumbents running in last election	CEDA candidate data (derived)
challengers.per.seat.lag	number of challengers per seat in last election	CEDA candidate data (derived)

prop.running.change	change in proportion of incumbents running from previous to current election	CEDA candidate data (derived)
challengers.change	change in number of challengers running from previous to current election	CEDA candidate data (derived)
change.voteshare	change in average incumbent vote share from previous to current election	CEDA candidate data (derived)
log.votes	log total votes cast in election	CEDA candidate data (derived)
business.owners	number of business candidates running	Straus (2025) Replication Data

Codebook for finance-panel.csv

State Controller Finance data available from
https://cities.bythenumbers.sco.ca.gov/#!/year/default (2003-2022) and
https://www.californiacityfinance.com/SCOReports.php (1999 – 2002)

variable	description	source
city	city name	metadata
year	fiscal year	metadata
log.business.tax.rev	city business tax revenue (logged)	State Controller's Office (derived)
log.property.tax.rev	city property tax revenue (logged)	State Controller's Office (derived)
log.sales.tax.rev	city sales tax revenue (logged)	State Controller's Office (derived)
log.transient.tax.rev	city transient occupancy revenue (logged)	State Controller's Office (derived)
log.utility.tax.rev	city utility tax revenue (logged)	State Controller's Office (derived)
log.total.tax.rev	city total tax revenue (logged)	State Controller's Office (derived)