



# **Revenue Measure Survey Results and Request to Authorize an Additional \$185,000 for Community Outreach Efforts**

**April 6, 2026**

# PREVIOUS COUNCIL DIRECTION

February 1, 2025

- At the Special Meeting and Annual Council Planning Session, the Council directed staff to explore potential revenue measures for the November 2026 ballot.

June 2025 (FY 2026-27 Budget Adoption Process)

- Staff proposed a General Fund allocation of \$500K to further explore viability.
  - Council did not include the funding in the adopted budget.
  - Council directed staff to return once year-end fund balance estimates were available.

December 1, 2025

- Council considered survey work; motion to proceed did not pass.

December 15, 2025

- Council directed staff to explore potential Nov. 2026 revenue measures, including community outreach and a feasibility survey.

February 17, 2026

- Council directed staff to work with consultant to conduct a poll surveying Business License Tax Modernization, Parcel Tax; and questions to test viability of vacancy tax.

# BUSINESS LICENSE TAX

- The current Business License Tax is calculated using a flat rate based on business type and number of employees.
- FY 24-25 total revenues received: ~\$6.9M
- Analysis of potential tax modernization assumes:
  - A rate \$1.25 /\$1,000 of gross receipts in lieu of current employee-based structure
  - Consolidates business types and reduces the tax for small businesses
  - Projected additional revenue of \$3.8 - \$4.3 million annually
  - Gross receipts model business license taxes can be more volatile
- Requires 50%+1 for approval
- Staff could not identify any past polling data regarding a potential change to this tax



# PARCEL TAX

- The City does not currently assess specific parcel taxes
- Analysis of potential tax assumes:
  - Potential structure models
    - per parcel or
    - square footage
  - Split Sample tested multiple projected revenues
- Requires 66.7% “yes vote” for approval

2020-2021  
For Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

**ALAMEDA COUNTY**  
**SECURED PROPERTY TAX STATEMENT**  
Henry C. Levy, Treasurer and Tax Collector  
1221 Oak Street, Room 131  
Oakland, California 94612

Parcel Number	Tracer Number	Rate Area	Special Handling
11-223-21	48123400	11-001	

100 MAIN ST, OAKLAND  
Assessed to on January 1, 2020  
JOHN Q TAXPAYER

JOHN Q TAXPAYER

# VACANCY TAX

- Oakland is the only U.S. municipality staff could identify with such a tax fully in place
- Administration of the tax is complex; requires appeals process + additional staff
- Revenue estimates not presently available
- Requires 50%+1 for approval
- 2020 informal polling suggested approx. 61.1% support





GODBE RESEARCH  
Gain Insight



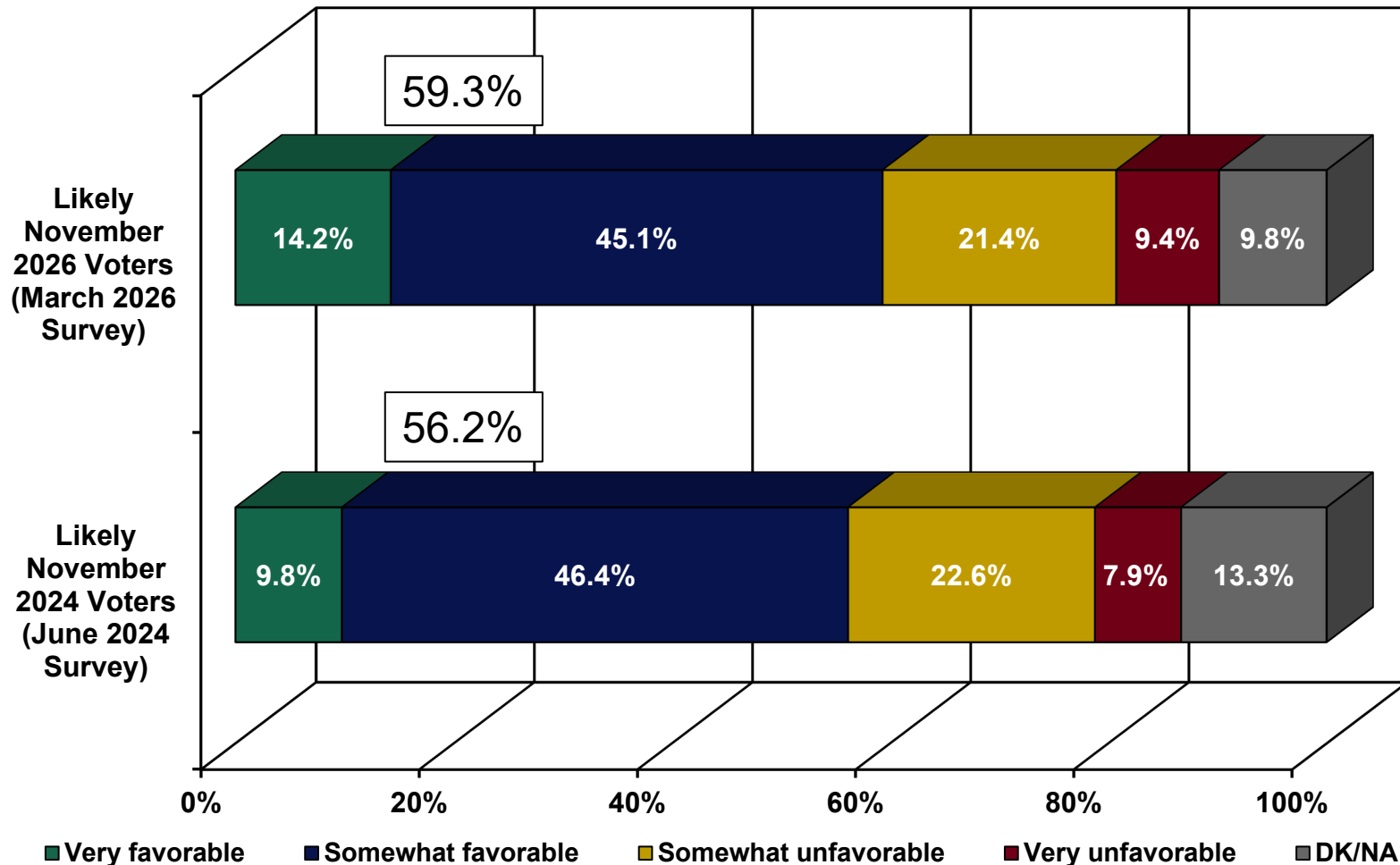
City of San Leandro:  
2026 Revenue Measure Survey  
March 6, 2026

The City of San Leandro commissioned Godbe Research to conduct a survey of local voters with the following research objectives:

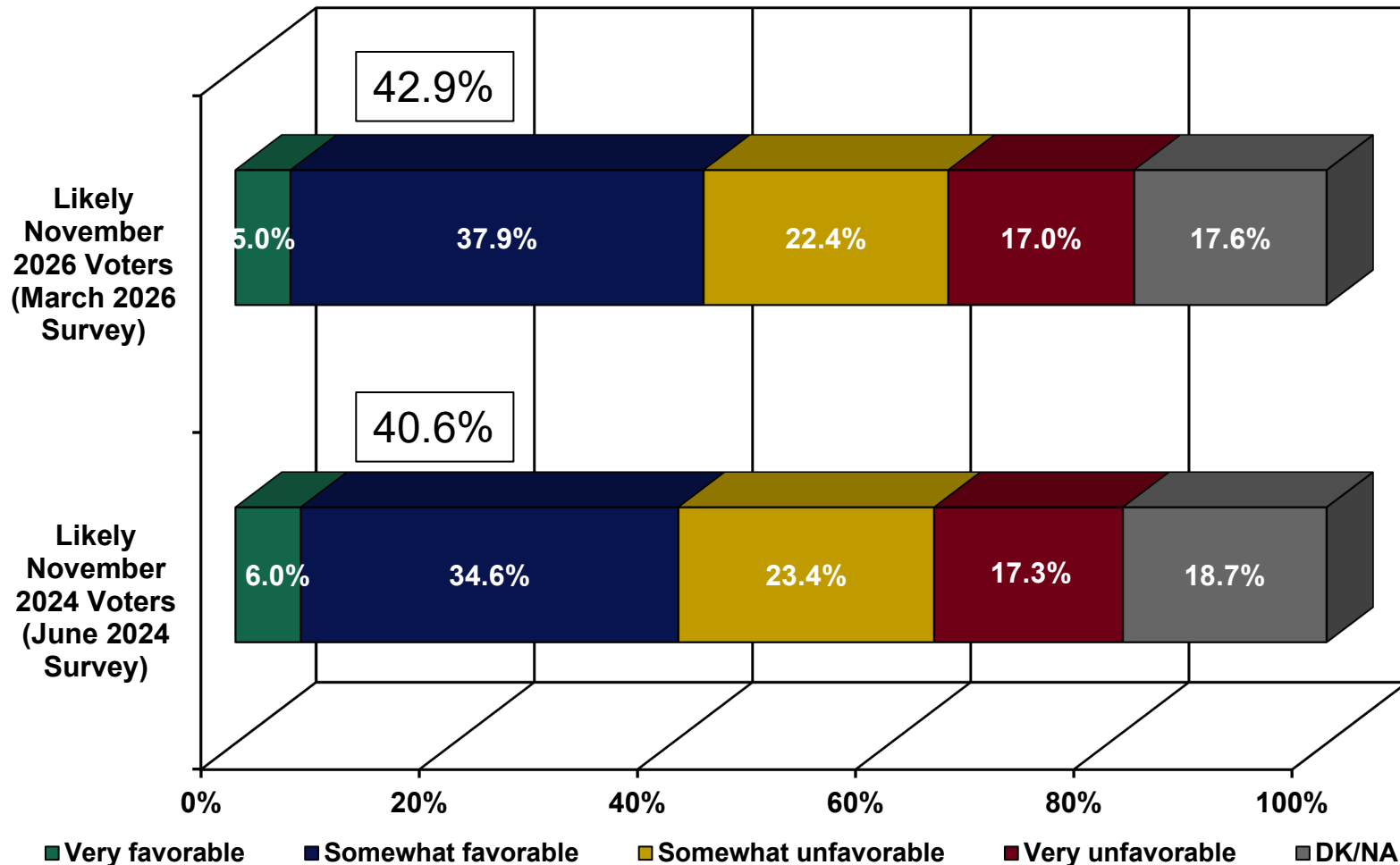
- Gauge the public's perceptions of the City's provision of services and effective management of taxpayer funds;
- Assess hypothetical support for a parcel tax measure or change to the business license ordinance to protect essential services with funding that cannot be taken by the State;
- Identify respondent priorities;
- Test the influence of informational and critical statements on potential support;
- Gauge opinion on the future direction of the economy; and
- Identify demographic and/or voter behavioral characteristics to validate the representativeness of the sample.

- Data Collection Landline (5), cell phone (148), text to online (422), and email to online (32) interviewing
- Universe 33,474 Likely November 2026 Voters
- Fielding Dates March 9 through March 19, 2026
- Interview Length 25 minutes
- Sample Size n=607
- Margin of Error Likely November 2026 Voters  $\pm 3.94\%$   
Ballot Question Splits  $\pm 5.60\%$

# Q1. Favorability Rating of the Job San Leandro is Doing to Provide City Services

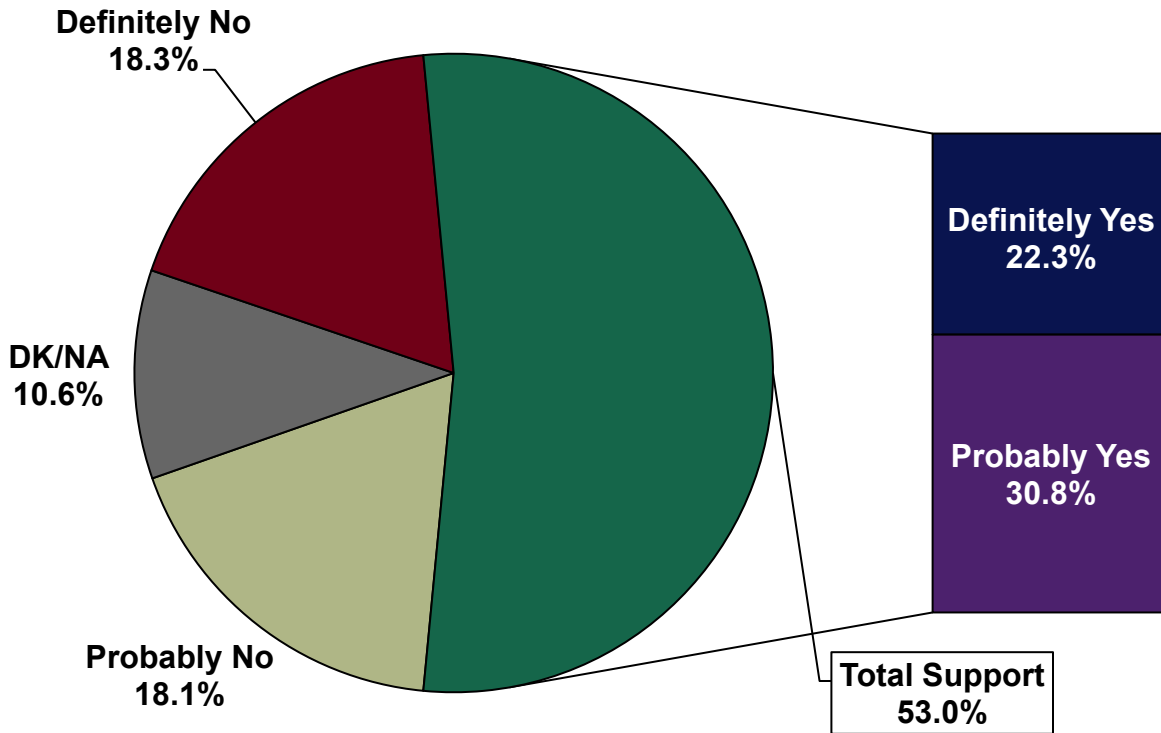


# Q2. Favorability Rating of the Job San Leandro is Doing to Effectively Manage Public Funds



# Q3. Initial Hypothetical Support for a Parcel Tax Measure

## Sample A



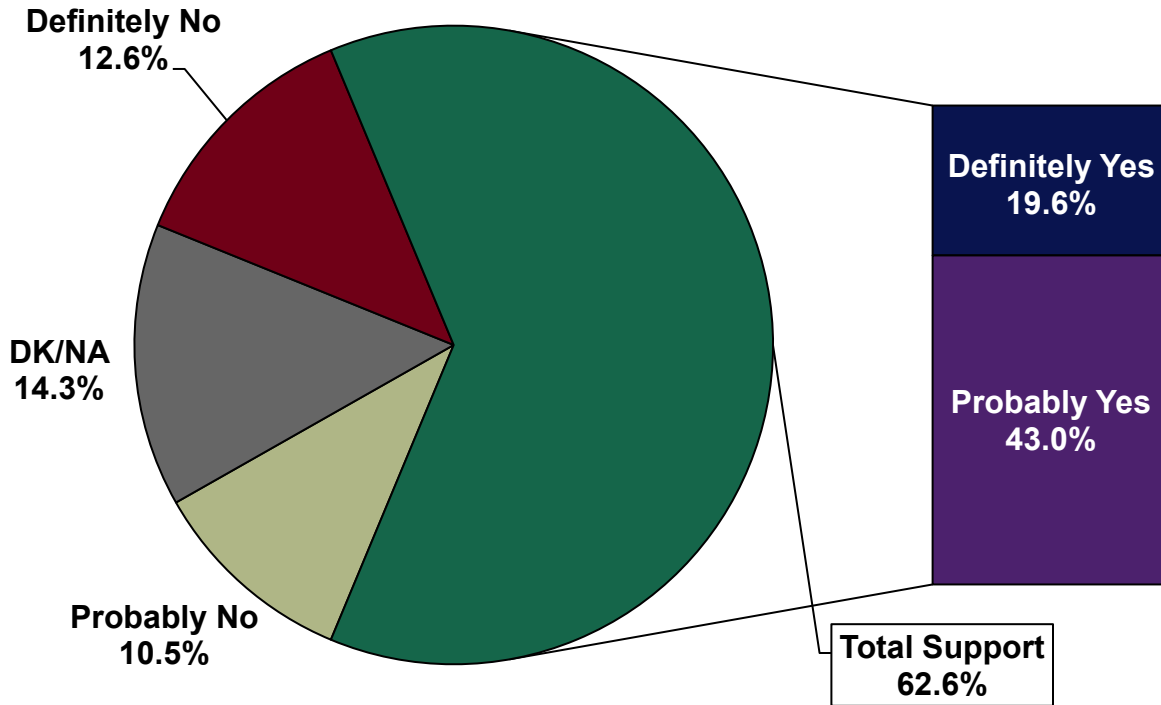
Shall the measure to protect essential services such as

- repairing/ maintaining critical public safety infrastructure ensuring rapid emergency medical/ fire response;
- repairing potholes/ maintaining streets;
- maintaining neighborhood police patrols; and
- maintaining park infrastructure;

be adopted levying \$95 per parcel for most residential parcels (other rates described in voter handbook), until ended by voters, with annual adjustments, providing \$6,900,000 annually, with independent oversight and senior exemptions, and all funds for San Leandro?

# Q4. Initial Hypothetical Support for Change to the Business License Ordinance

## Sample B

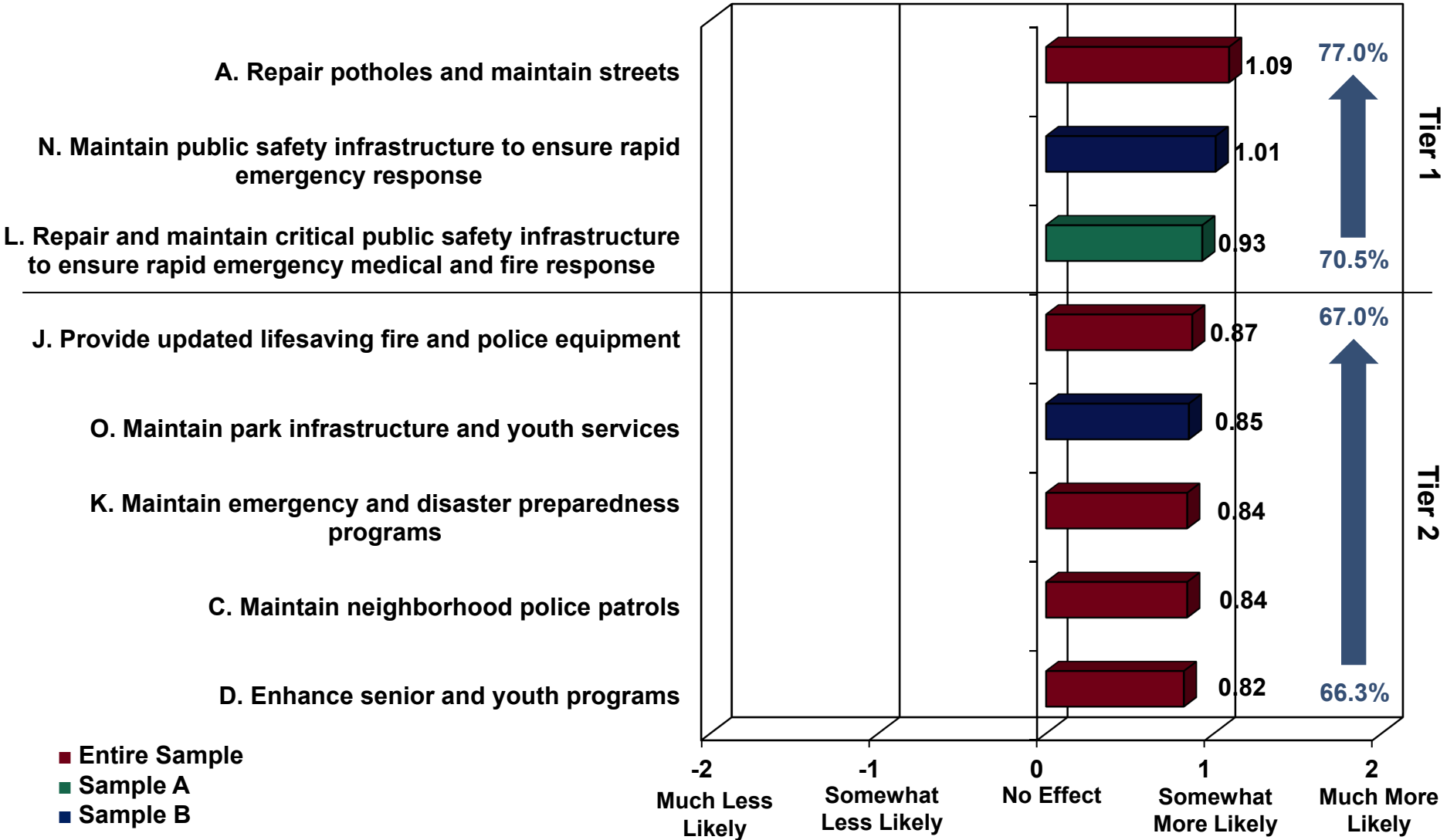


Shall the measure to protect essential services such as

- repairing potholes/ maintaining streets;
- maintaining neighborhood police patrols; and
- repairing/ maintaining critical public safety infrastructure to ensure rapid emergency medical/ fire response;

be adopted simplifying San Leandro's business license ordinance, lowering many small businesses' taxes, with rates up to 0.125% of gross receipts (as described in the ordinance) until ended by voters, raising \$4,300,000 annually, with public spending disclosure/ independent audits?

# Q5. Features of the Measure I

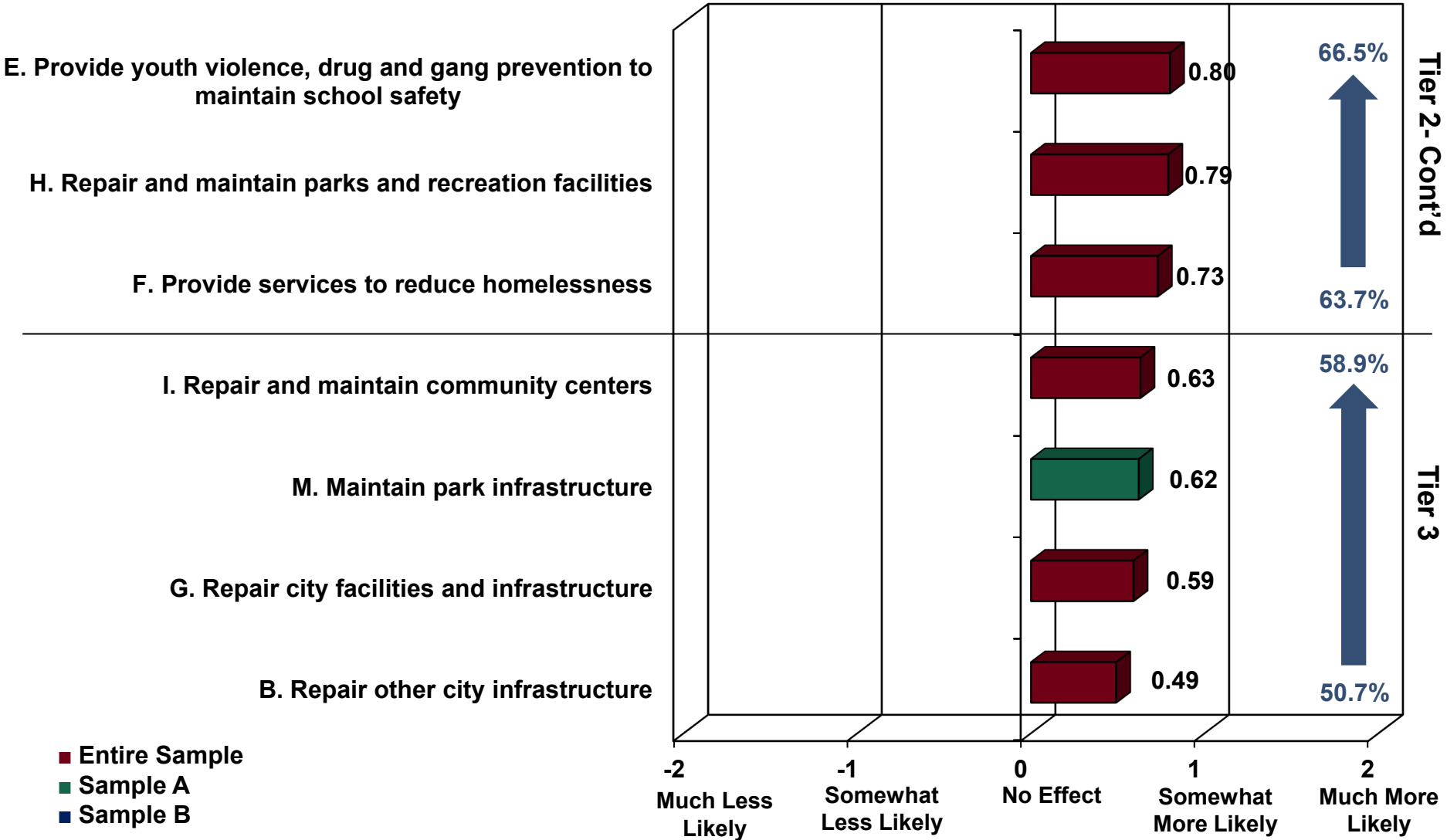


■ Entire Sample  
■ Sample A  
■ Sample B

-2 Much Less Likely    -1 Somewhat Less Likely    0 No Effect    1 Somewhat More Likely    2 Much More Likely

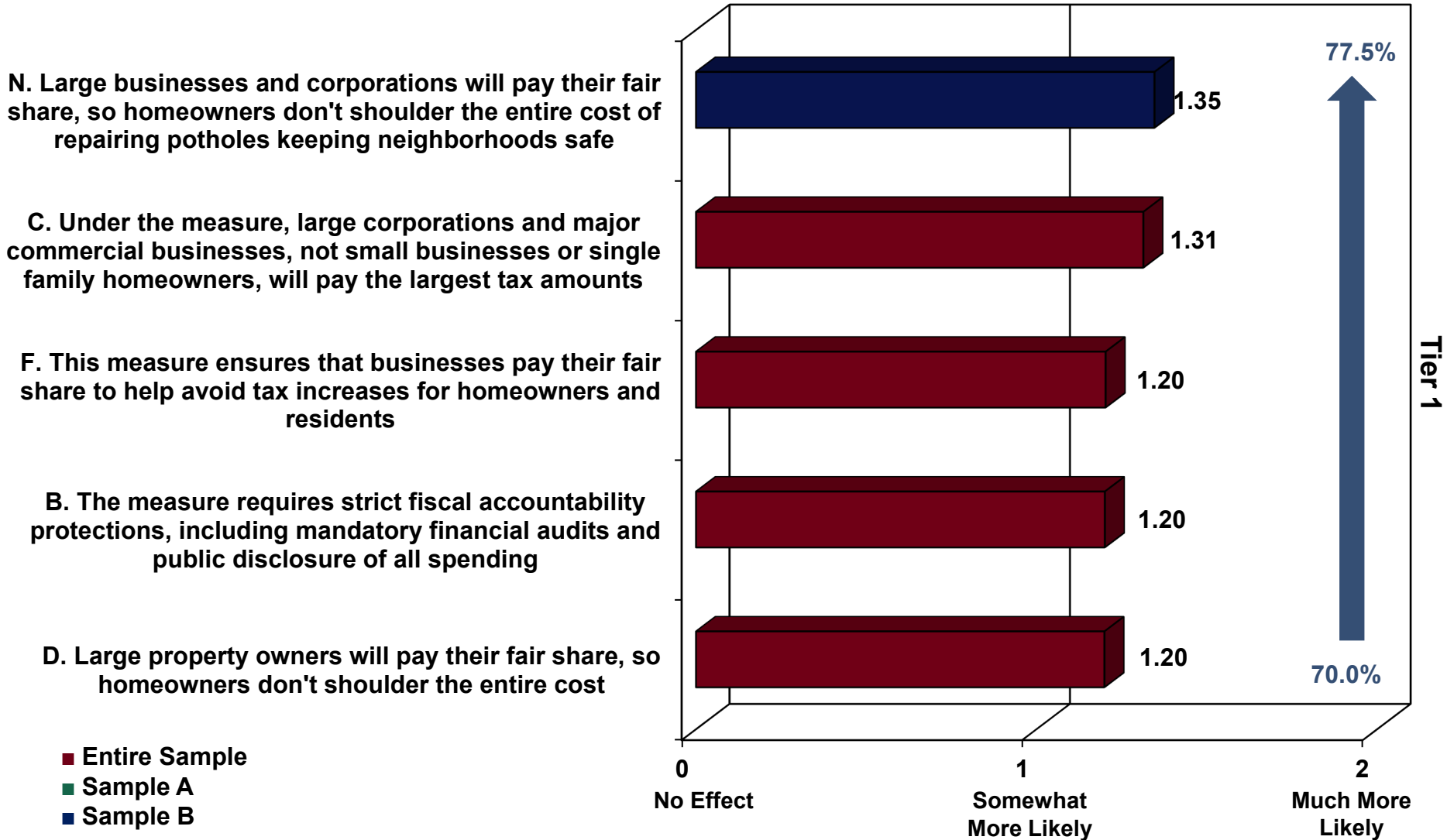
Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

# Q5. Features of the Measure II



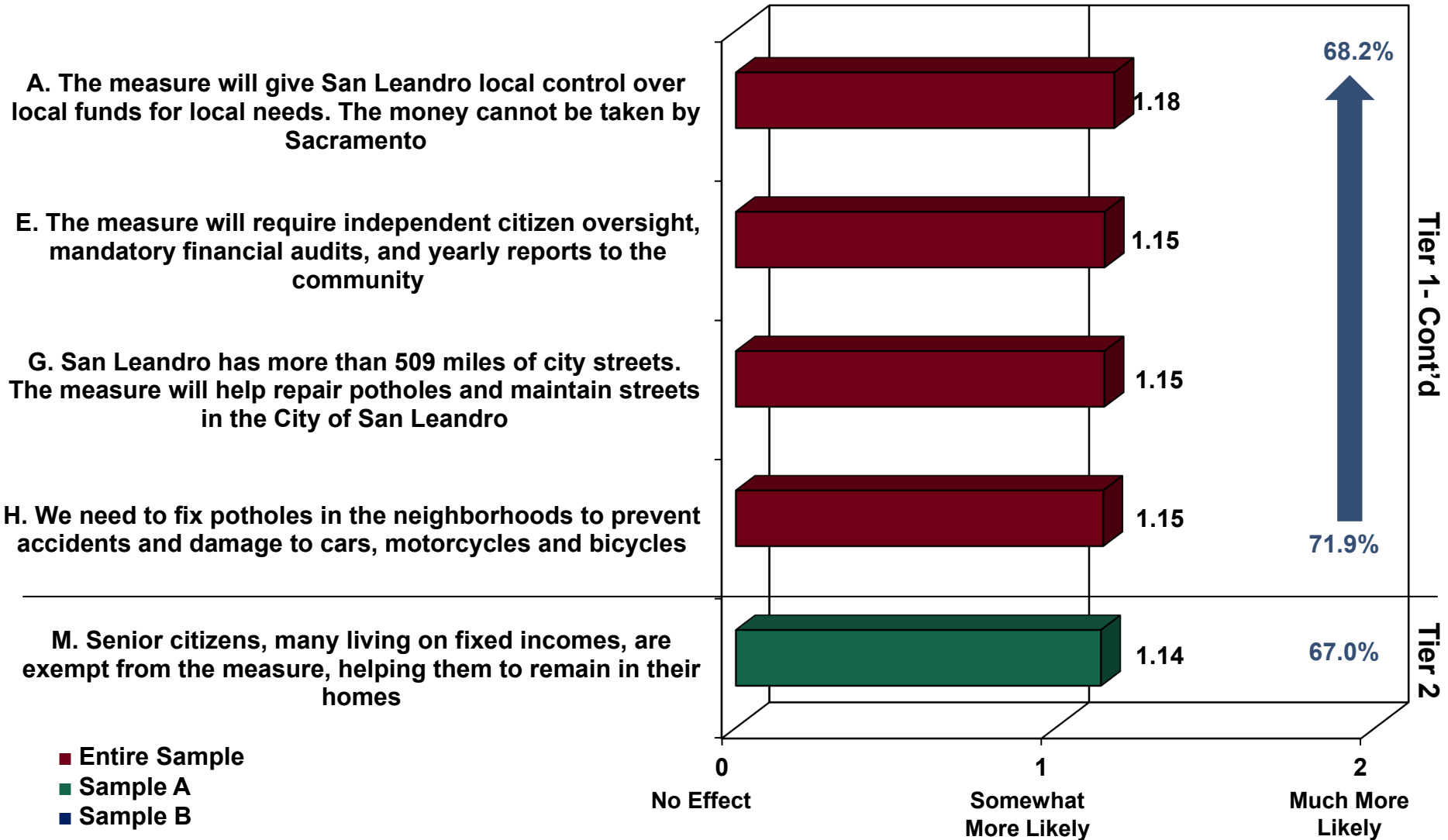
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# Q6. Informational Statements I



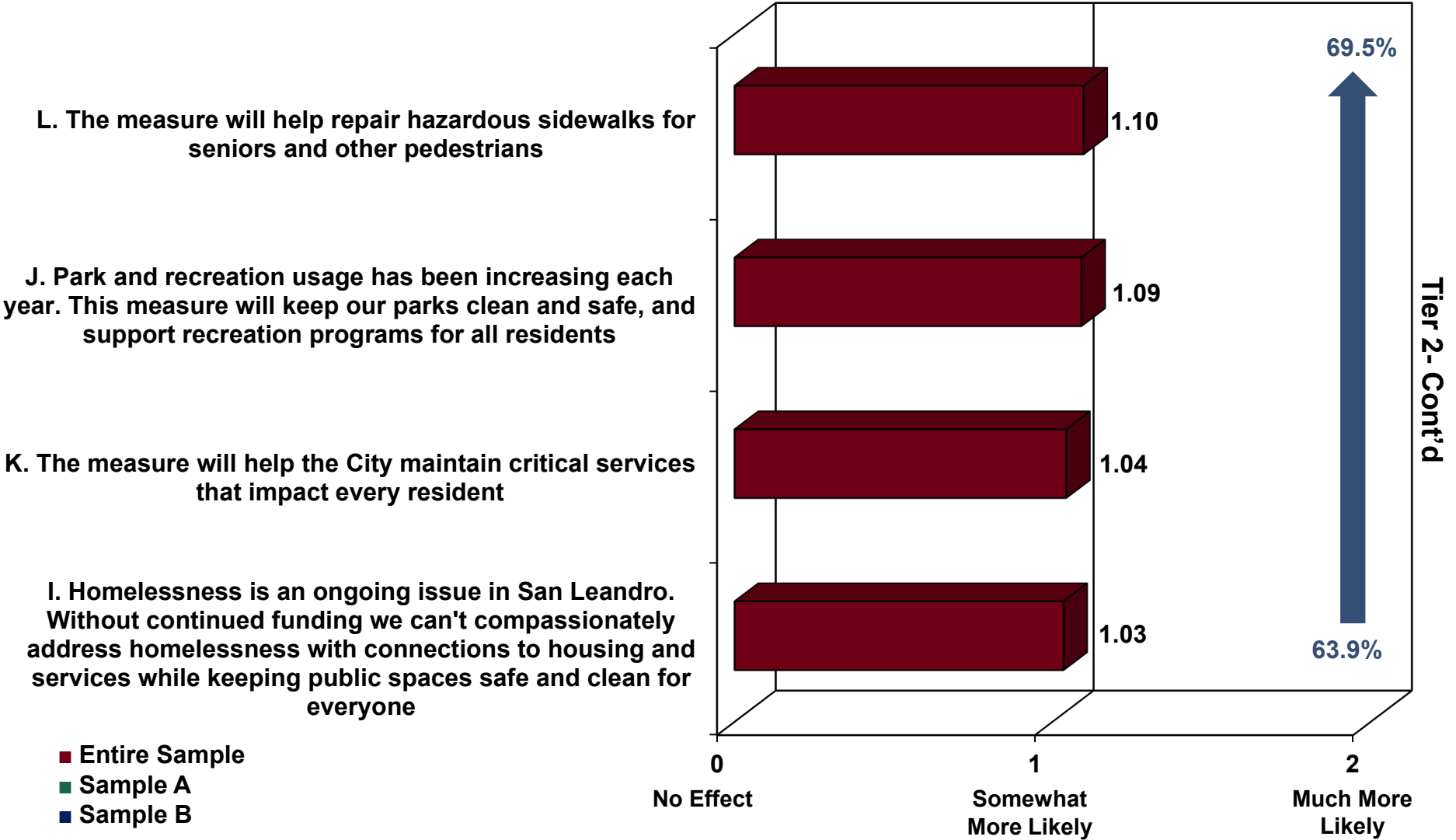
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# Q6. Informational Statements II



Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

# Q6. Informational Statements III



- Entire Sample
- Sample A
- Sample B

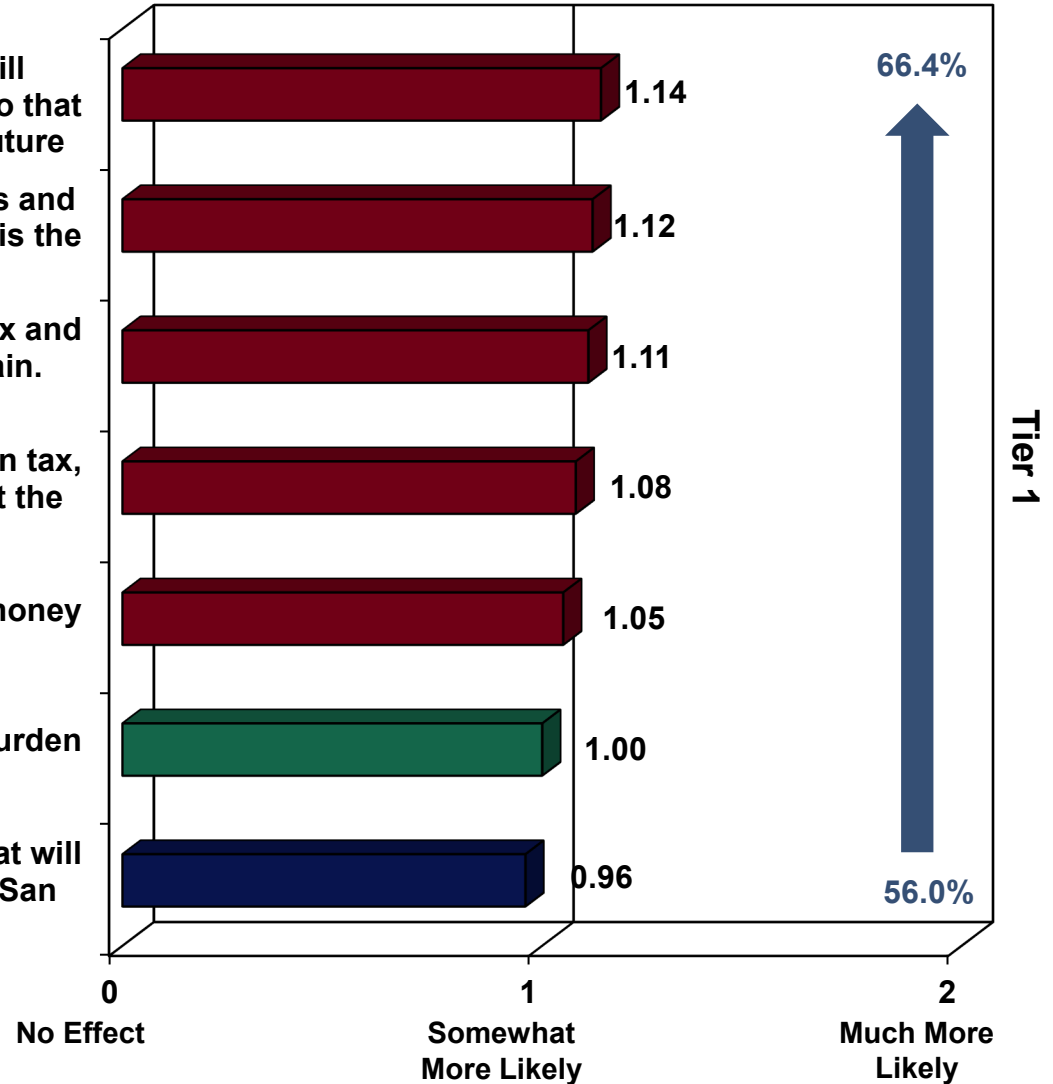
0 No Effect      1 Somewhat More Likely      2 Much More Likely

Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

# Q7. Critical Statements I

- D. This measure approves a permanent tax that will continue forever. Taxes should include an end date so that voters can determine if they are still needed in the future
- B. With continued high inflation rates, tariffs, high gas and grocery prices, and high mortgage interest rates now is the wrong time to increase taxes
- A. The City has increased real estate taxes, sales tax and utility taxes. Now they want to increase taxes again. Enough is enough
- C. Voters are facing a Bay Area regional transportation tax, a BART tax and this new City tax. When will they get the message that we can't afford all these new taxes
- E. The City Council can't be trusted to spend the money the way they promise
- F. This is just another property tax that places the burden on homeowners
- G. This measure is a new tax on local businesses that will make it hard for them to create or maintain jobs in San Leandro

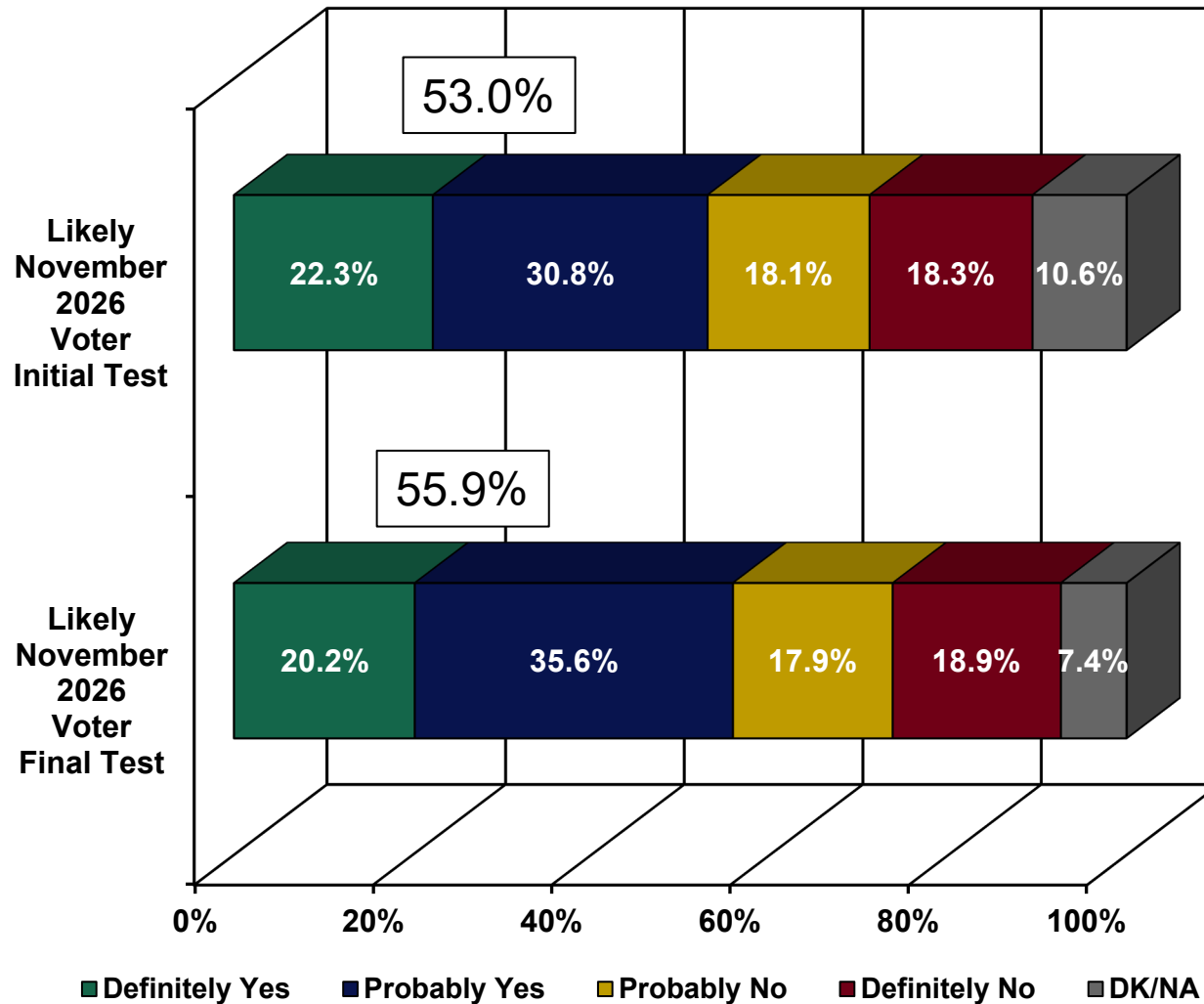
- Entire Sample
- Sample A
- Sample B



Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

# Q8. Final Hypothetical Support for a Parcel Tax Measure

## Sample A

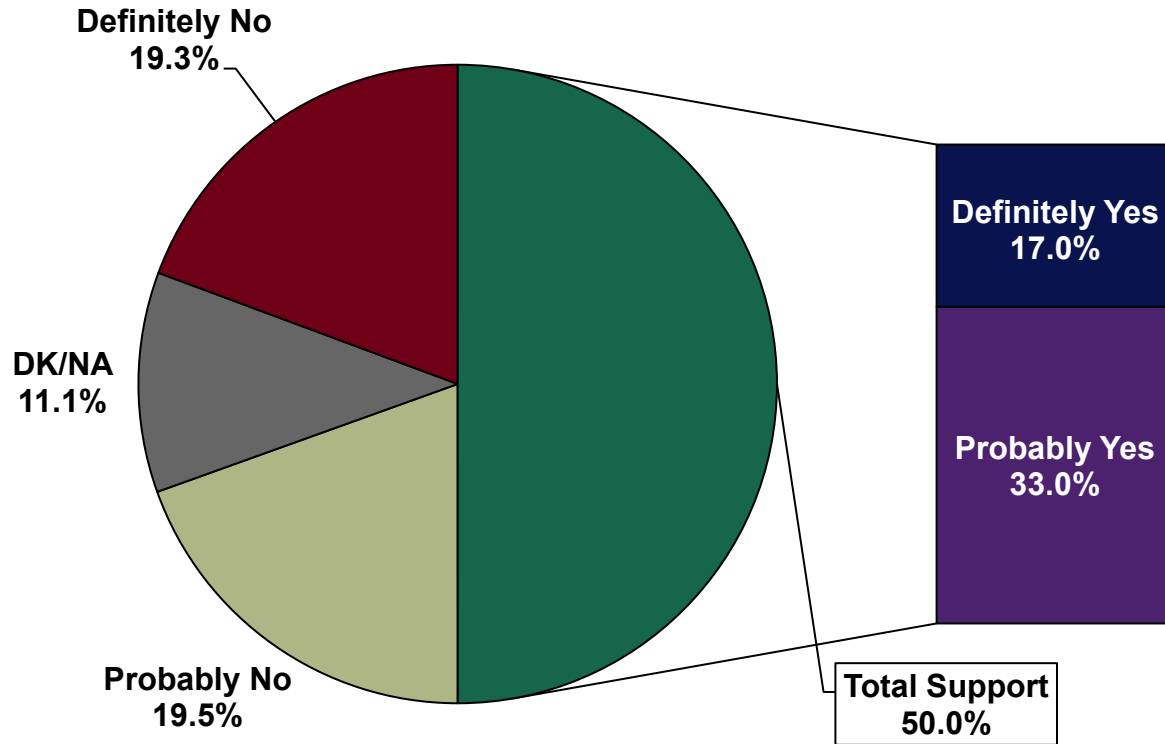


Shall the measure to protect essential services such as

- repairing/ maintaining critical public safety infrastructure ensuring rapid emergency medical/ fire response;
- repairing potholes/ maintaining streets;
- maintaining neighborhood police patrols; and
- maintaining park infrastructure;

be adopted levying \$95 per parcel for most residential parcels (other rates described in voter handbook), until ended by voters, with annual adjustments, providing \$6,900,000 annually, with independent oversight and senior exemptions, and all funds for San Leandro?

# Q9. Hypothetical Support for an Alternative 6¢ Per Square Foot Measure Sample A



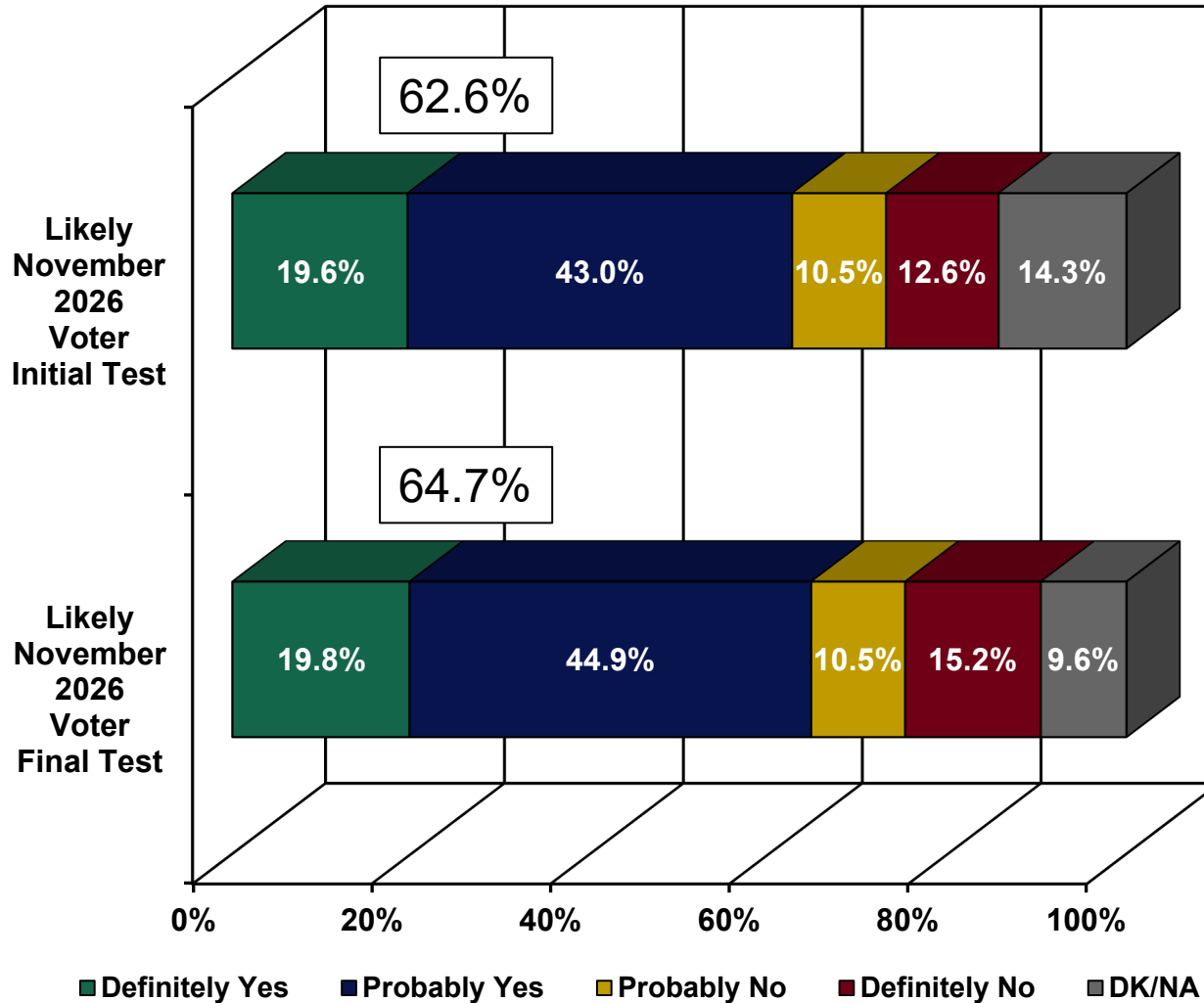
Shall the measure to protect essential facilities and infrastructure such as:

- repairing/ maintaining critical public safety infrastructure to ensure rapid emergency medical/ fire response;
- repairing potholes/ maintaining streets; and
- maintaining park infrastructure;

be adopted levying 6¢ per parcel square foot tax annually for most residential parcels (other rates as described in the voter handbook), for 30 years, providing \$17,800,000 annually, with independent citizen oversight and audits, senior exemptions?

# Q10. Final Hypothetical Support for Change to the Business License Ordinance

## Sample B



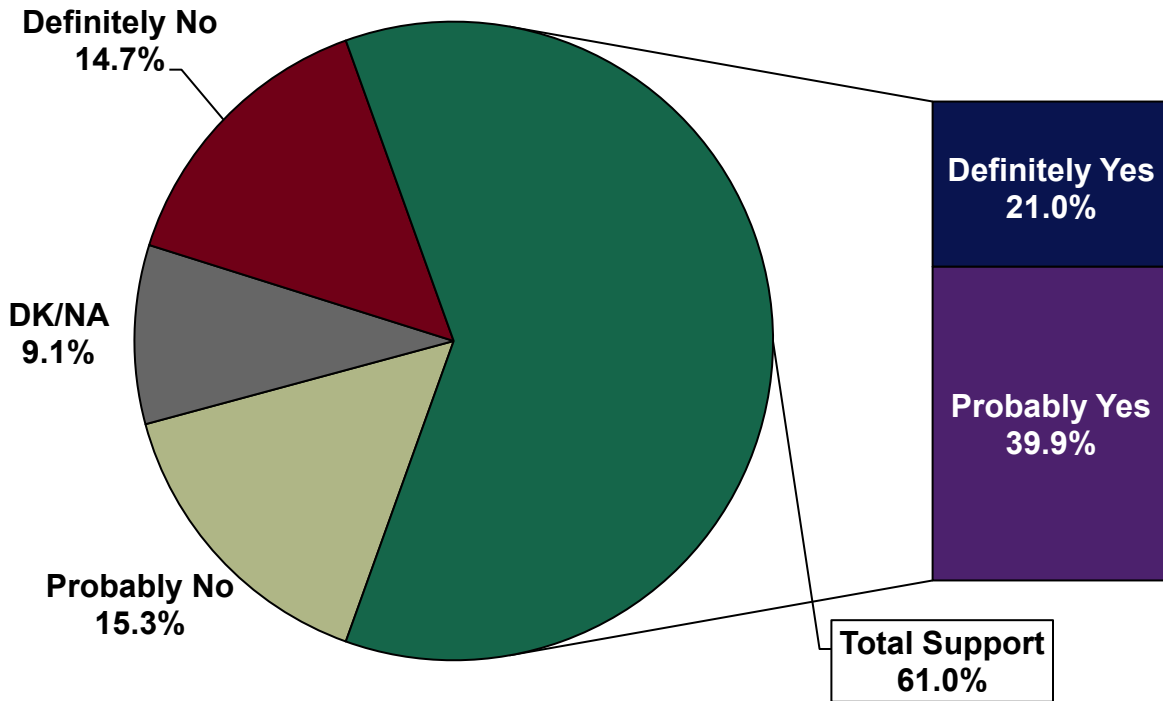
Shall the measure to protect essential services such as

- repairing potholes/ maintaining streets;
- maintaining neighborhood police patrols; and
- repairing/ maintaining critical public safety infrastructure to ensure rapid emergency medical/ fire response;

be adopted simplifying San Leandro's business license ordinance, lowering many small businesses' taxes, with rates up to 0.125% of gross receipts (as described in the ordinance) until ended by voters, raising \$4,300,000 annually, with public spending disclosure/ independent audits?

# Q11. Hypothetical Support for Alternative Vacancy Tax Measure

## Sample B

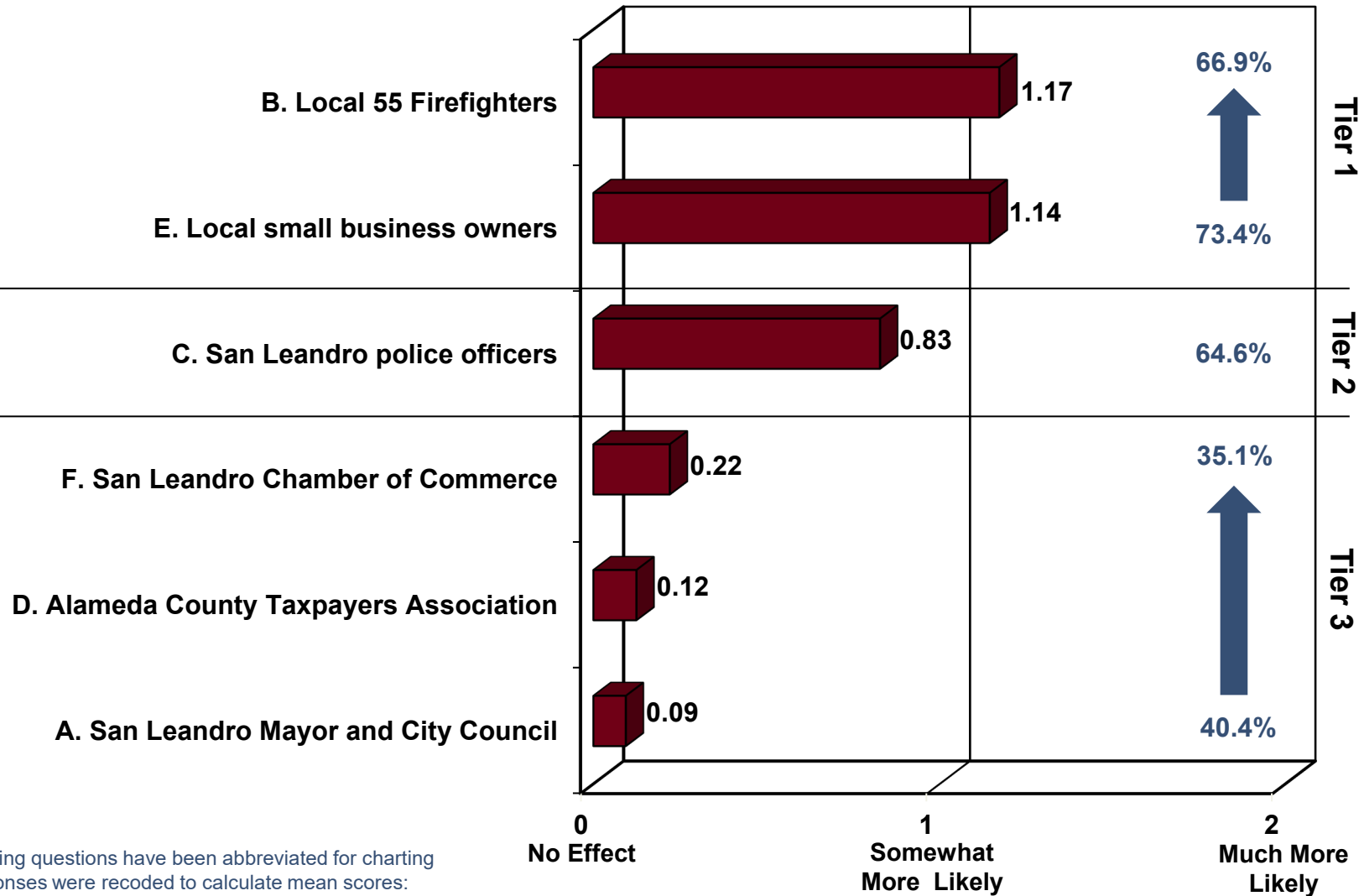


Shall the measure to address illegal dumping, discourage vacant properties and protect essential services such as:

- repairing potholes/ maintaining streets; and
- maintaining neighborhood police patrols;

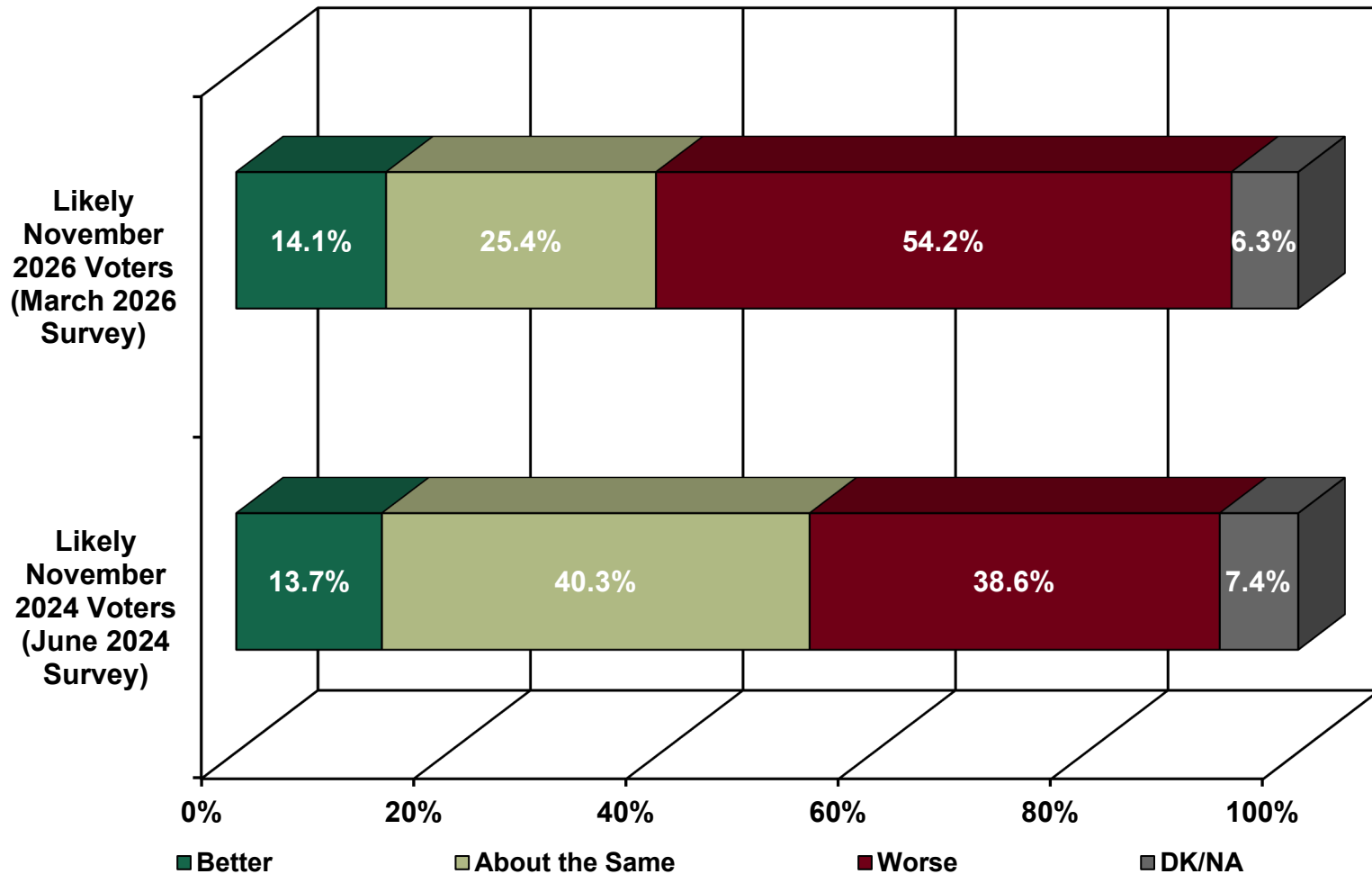
be adopted enacting a vacant property tax on parcels used less than 50 days per year, at annual rates of \$6,000 per parcel, \$3,000 for condominium units, and other specified rates; raising \$3,000,000 annually, until end by voters; with independent oversight, senior and hardship exemptions?

# Q12. AB 1416



Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, and "No Effect" = 0.

# Q13. Opinion on Future Economy





**GODBE RESEARCH**  
Gain Insight



[www.godberesearch.com](http://www.godberesearch.com)

California and Corporate Offices  
1220 Howard Avenue, Suite 250  
Burlingame, CA 94010

Nevada Office  
59 Damonte Ranch Parkway, Suite B309  
Reno, NV 89521

# OUTREACH PLAN & NEXT STEPS

Based on Council direction and authorization of funding, staff will:

- Commence with community outreach:
  - Community listening sessions with interested parties and stakeholders;
  - Development and distribution of community outreach informational mailers
  - Non-scientific survey work
  - Online informational messaging
- Return to Council with proposed ballot questions language for consideration and an official action to place a measure on the November ballot;

# STAFF RECOMMENDS

## City Council:

- Direct staff to proceed forward with community outreach and engagement efforts associated with exploring the viability of a business license tax modernization, and;
- Adopt a resolution:
  - Appropriating up to \$185,000 to conduct community outreach associated with the above efforts
  - Authorizing an Amendment to the Existing Consulting Services Agreement with Clifford Moss



# QUESTIONS & FEEDBACK