CITY OF SAN LEANDRO MEASURE HH

HH To protect/ maintain local services, including: 911 emergency response; neighborhood police patrols/ anti-gang enforcement; library programs for children, adults/ families; after school programs for children/ teens including, homework assistance/ reading programs; school police officers/ crossing guards; repairing potholes/ maintaining residential streets; and other City services, shall the City of San Leandro extend Measure Z and set the sales tax at ½ cent for 30 years, with citizens oversight, annual audits, all funds for San Leandro, no funds for Sacramento?	YES
	NO

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE HH

The City Council of the City of San Leandro has placed Measure HH on the November 4, 2014 ballot to ask voters to approve an ordinance that would extend the temporary one-quarter of one percent (0.25%) transactions and use tax within the City at the half-cent rate (0.50%). If approved, the tax would add a half-cent for every dollar spent, or $0.50 to the price of an item that costs $100.

Currently, the tax on retail sales in San Leandro is 9.250% of the purchase price. The City's share is 1.25%. The remainder goes to the State (5.50%), the State Public Safety Fund (0.50%), the State Public Education Fund (0.25%), Alameda County (0.25%), the Alameda County Transportation Commission (0.50%), the Alameda County Essential Health Care Services Initiative (0.50%) and BART (0.50%).

Technically, the existing "sales tax" is a combination of a "sales and use tax" and "transactions and use tax." With some exceptions, both are levied on the sale or use of tangible personal property sold at retail. Retailers collect the tax at the time of sale and remit the funds to the State Board of Equalization, which administers the tax.

This Measure, if approved by the voters, would authorize a 0.50% transactions and use tax, which would increase the total sales tax rate on retail sales in San Leandro to 9.50%. Of the total rate, 1.5% would go to the City's general fund and be available to support the full range of municipal services. Because this Measure does not limit the use of tax revenue, it is a "general tax," not a "special tax" that restricts the funds to specific purposes. Therefore, as explained in the ballot question, the City may use the funds for a range of services, including but not limited to maintaining current levels of 9-1-1 emergency response times; neighborhood police patrols and anti-gang enforcement; library programs for children, adults, and families; after school programs for children and teens including homework assistance and reading programs, repairing potholes and maintaining residential streets; and school police officers and crossing guards.

The tax would terminate automatically 30 years after collection begins.

The Measure requires the City Council to appoint a five-person committee of members of the public to review and report on the revenue and expenditure of funds from the tax.

A "Yes" vote is a vote to approve the enactment of the temporary half-cent tax for 30 years, with oversight by a committee of members of the public. A "No" vote is a vote against the tax. This Measure would be approved if it receives a simple majority of "Yes" votes.

The above statement is an impartial analysis of Measure HH. If you desire a copy of the ordinance, please call the City Clerk's office at 510-577-3367 and a copy will be mailed at no cost to you.

DATED: August 14, 2014

s/RICHARD D. PIO RODA
San Leandro City Attorney

CITY OF SAN LEANDRO MEASURE PP

PP	To maintain and enhance the City of San Leandro, with funding that cannot be taken by Sacramento, including: enhancing library programming for children, more space for books, reference materials and public access computers, enhancing parks and infrastructure, and other general City services, shall the City of San Leandro increase the ongoing transient occupancy tax charged to hotel guests from 10% to 14%, providing $200,000 annually, requiring independent citizen oversight, financial audits, and all funds staying in the City of San Leandro	YES / NO

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE PP

The San Leandro City Council, by a unanimous vote, placed Measure PP on the November ballot to request that voters adopt an ordinance that would increase the transient occupancy tax (TOT) from 10% to 14%.

The transient occupancy tax is imposed on persons staying in or using hotels, motels, inns, or other temporary lodging, and the associated amenities, for periods of 30 days or less. All such places of lodging in the City must collect the tax from users and remit the tax to the City. Currently, the San Leandro Municipal Code imposes a transient occupancy tax rate of 10% of the room rental rate. Other cities in the region, such as Oakland and San Francisco, have TOT rates of 14%.

If Measure PP is passed by the voters, it would increase the City's TOT to 14%. The tax would be a general tax that the City estimates could generate approximately $200,000 in revenue the proceeds of which could be used for any legal municipal purpose. The tax would be ongoing. California Constitution, Article XIII(C), Section 2(b) requires that an increase to a general tax must be approved by a majority vote of the electorate.

A "yes" vote is a vote to adopt the ordinance allowing the City to increase the transient occupancy tax imposed upon users of hotels, motels, inns or other temporary lodging, and all of the associated amenities, within the City from 10% to 14%.

A "no" vote is a vote against adopting the ordinance.

The above statement is an impartial analysis of Measure PP. If you desire a copy of the ordinance, please call the City Clerk's office at 510-577-3367, and a copy will be mailed at no cost to you.

DATED: August 2, 2016

s/RICHARD D. PIO RODA
City Attorney
City of San Leandro, California

CITY OF SAN LEANDRO MEASURE OO

OO To maintain and enhance the City of San Leandro, with funding that cannot be taken by Sacramento, including: enhancing City infrastructure and general City services, shall the City of San Leandro modify the ongoing business license tax to reduce taxes for small businesses, charge 10 percent of gross receipts for parking lots, and charge $100 per 1,000 square feet of warehouse and distribution space, providing $800,000 annually, requiring independent taxpayer oversight, and all funds stay in San Leandro?	YES
	NO

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE OO

Businesses operating within the City of San Leandro must obtain a business license and pay a tax for that license. The purpose of the business license program is to raise revenue for use by the City for any legal municipal purpose.

The City's current business license tax rates are set forth in full in Chapter 2-2 of the San Leandro Municipal Code. The tax rate and calculation methodology varies based on the type of business. Some businesses pay only a flat rate. Some pay a base rate plus an additional fee for each owner and employee. Others pay a base rate plus a percentage of their annual gross receipts. Parking lots currently pay a base rate plus a per parking space fee.

If Measure OO is passed by the voters, the proposed ordinance would amend Chapter 2-2 to eliminate the per owner and employee charge for all businesses with three or fewer owners and/or employees. Those businesses would pay only the base rate.

The ordinance would also add new classifications for businesses engaged in warehousing or storage, and for larger businesses engaged in wholesaling and distribution. For those two types of businesses, it would change the business license tax calculation from a base rate plus employee charge, to a base rate plus a charge per 1,000 square feet. For those categories, square feet means all of the square feet inside the exterior walls of the building leased or owned by the business.

The ordinance would also change the tax rate for parking lots where a fee is charged for parking to change the per parking space fee to a $100 charge per every $1,000 in gross receipts.

The City estimates that the changes could increase the amount of business taxes paid to the City by about $800,000 per year. The business license tax is a general tax the proceeds of which could be used for any legal municipal purpose. The tax would be ongoing. The San Leandro City Council placed the measure on the ballot by a unanimous vote. The California Constitution, Article XIII(C), Section 2(b) requires that an increase to or change in the method of calculating a general tax must be approved by a majority vote of the electorate.

A "yes" vote would approve the proposed changes to the City's business license tax rates and methods of calculation.

A "no" vote would leave the existing business license tax rates and methods of calculation in place.

The above statement is an impartial analysis of Measure OO. If you desire a copy of the ordinance, please call the City Clerk's office at 510-577-3367, and a copy will be mailed at no cost to you.

DATED: August 2, 2016

s/RICHARD D. PIO RODA
City Attorney
City of San Leandro, California

CITY OF SAN LEANDRO MEASURE NN

NN To maintain and enhance the City of San Leandro, with funding that cannot be taken by Sacramento, including: social services, public art, programs that celebrate diversity, multilingual programming and other general city services, shall the City of San Leandro levy an ongoing tax of up to 10% of gross receipts of cannabis (marijuana) businesses in the city, providing $500,000 annually, requiring independent citizen oversight, financial audits, and that all funds stay in the City of San Leandro?	YES
	NO

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE NN

If Measure NN (Cannabis Business Tax) is passed by the voters, it would amend Title 2 (Revenue) of San Leandro's Municipal Code to add Chapter 2-21, establishing a new cannabis business tax.

The tax would apply to all for profit and non-profit entities involved in cannabis-related business activities within the City of San Leandro, including cultivation, transportation, processing and manufacture, storing or selling cannabis or any of its derivatives, as further defined by State law. The tax would also apply to the sale of medical cannabis, and any products containing medical cannabis or generated from medical cannabis. The tax would not be imposed on persons engaged only in personal cultivation on personal property for personal consumption in accordance with current State law. If approved, each cannabis business would pay a tax, as set by the City Council, of up to and including 10% of gross receipts, or for example, $100 per $1,000 of gross receipts, payable directly to the City. If the tax is initially set by the City Council at between 5% and 7%, the City estimates that the tax could provide $500,000 in annual revenue. The ordinance would also require cannabis businesses to provide monthly reports showing the businesses' annual gross receipts to date.

The proposed cannabis business tax is a general tax the proceeds of which the City could use for any legal municipal purpose. The tax would be ongoing. This measure was placed on the ballot by a unanimous vote of the San Leandro City Council. California Constitution, Article XIII(C), Section 2(b) requires that the electorate approve a new general tax by a majority vote before the City can establish the new tax.

A "yes" vote would approve the ordinance that would establish a cannabis-related business tax and allow the City Council to set the tax that the City could charge cannabis-related businesses up to and including 10% of gross receipts.

A "no" vote does not approve the ordinance, and does not establish the tax.

The above statement is an impartial analysis of Measure NN. If you desire a copy of the ordinance, please call the City Clerk's office at 510-577-3367, and a copy will be mailed at no cost to you.

DATED: August 2, 2016

s/RICHARD D. PIO RODA
City Attorney
City of San Leandro, California