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League of Women Voters of California Education Fund

Alameda County, CA

November 2, 2004 Election

Measure DD

Police and Fire Parcel Tax

City of San Leandro

Tax - 2/3rds Approval Required



13,352 / **50.5%** Yes votes 13,065 / **49.5%** No votes

See Also: [Index of all Measures](#)

Results as of Dec 15 1:28pm, 100.0% of Precincts Reporting (58/58)

Information shown below: [Impartial Analysis](#) | [Arguments](#) | [Full Text](#)

Shall the current level of police and fire protection services be maintained at a minimum of 94 sworn police officers and a minimum of 7 fire companies by adoption of an ordinance imposing a parcel tax in an annual amount of \$78 for single-family residences, \$46.80 per multi-family unit and \$16 per thousand square feet for industrial and commercial properties, such parcel tax to end after five and one-half years?

[Suggest a link related to Measure DD](#)

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Impartial Analysis from San Leandro City Attorney

The San Leandro City Council has placed a measure on the November 2, 2004 ballot asking voters to adopt an ordinance that would allow the City to impose a special tax on real property owners to help fund police and fire protection services within the City.

If approved by the voters, this tax would be collected from property owners annually. The amount of the tax varies depending on a property's use as follows:

- Commercial/Industrial
\$16.00 per thousand square feet
- Residential-Single Family
\$78.00
- Residential-Multi-Family/Mobile home
\$46.80 per unit
- Unimproved
\$4.00 per thousand square feet
- Non-profit education/Places of worship
\$13.00 per thousand square feet
- Exempt
\$0.00

The City Manager may adjust these tax rates annually by the percentage increase, if any, in the Consumer Price Index.

The ordinance provides that the City will adopt administrative guidelines to assist in implementing this tax. The administrative guidelines will address how the taxing category for mixed-use property will be determined, address procedures to allow lower income senior citizen residential property owners to apply for a tax reduction, and will address matters related to the interpretation and enforcement of the ordinance.

The ordinance provides a claims procedure for requesting a tax refund, and imposes penalties for untimely or unpaid taxes.

This tax is a special tax. If approved by the voters, this special tax becomes effective on January 1, 2005. The ordinance will be repealed 5 1/2 years after the effective date unless previously extended by the voters. The ordinance specifies that proceeds from this special tax may only be used to fund police and fire protection services as that term is defined in the ordinance. As this tax is a special tax, it requires a "yes" vote of two-thirds of the voters to pass.

s/JAYNE W. WILLIAMS
City Attorney

Arguments For Measure DD

Over the past 10 years San Leandro's population has grown by more than 10,000 (14%). Today, the total of our sworn police officers and firefighters is six fewer than we had 10 years ago. Through efficient management of limited financial resources, the Police and Fire Departments have been able to respond to increasing numbers of service calls to maintain an effective level of public safety in the community.

- At 1.2 officers per 1,000 population, San Leandro's police staffing is 33% lower than the average police staffing level throughout Alameda County. The City's population is still growing. In a perfect world we would be adding, not eliminating police officers.
- San Leandro's level of fire staffing is also significantly lower than the County-wide average. We have 7 fire companies housed in 5 stations throughout the City. Cutting one company (9 firefighters and a ladder truck) would increase response times and risk loss of life and property.
- The safety and well-being of San Leandro residents is at risk. We're not adding personnel; this Public Safety measure will allow us to maintain the level we have today.
- For less than 22 cents a day, we will maintain our current level of public safety protection and retain some of the finest police officers and firefighters in the Bay Area. Faced with

Arguments Against Measure DD

Unless you are a Non-Subsidized taxpayer, a renter living with-in the city, or a city home-owner, then Vote No on Measure DD.

Bear in mind, multi-family landlords, industrial and commercial property owners as a group, pay little or no tax. Businesses pass on all cost for their service or products on down to their customers. First come "rent" increases, then comes "homeowners" property tax increases, and followed by tax/cost increases due to public mandated products or services, such as Gas, Electricity, Telephone, Water and Gasoline.

Again, with a disingenuous move, the city created a meaningless budget based on their "public safety parcel tax." In an effort to instill fear in the voters, the City is complaining again about lost tax revenue, which is not realized but only predicted. Also, the city continues using their same old ideas, of cutting police, fire and city libraries . . . !

Let us not overlook voters of San Leandro, who themselves, have lawfully provided their own tax repeal ballot measure marked (G) for the past November 7, 2000 City election. At that time, city voters had the historic opportunity to repeal a tax that was a city enacted property tax, "without voters approval." The supporter's without unlimited cash_ cannot compete with the city's financial resources

reduced revenue and increased costs, the City has already cut \$2.7 million from its libraries, parks, streets and recreation services. If this Public Safety measure is not approved, **the City will be forced to eliminate one fire company (9 firefighters) and 15 sworn police officers, plus support personnel.** Reductions of this magnitude would place in danger the lives of residents and public safety professionals.

- Vote Yes on Measure DD.

s/SHELIA B. YOUNG Mayor
s/ROBERT H. GLAZE Councilman
s/ORVAL BADGER Vice Mayor
s/GLENDA NARDINE, RN Councilmember

Rebuttal to Arguments For

The strategy in proponent's argument is to overwhelm and impress the voter with meaningless numbers and statistics. Their intent is to injure and inconvenience as many citizens as possible to make the taxpayer more sympathetic to there Tax Increase.

- This measure is a culmination of fiscal mismanagement, pandering officials, and public employee avarice. The public safety pitch is being used again because it sells well. It's superb marketing. However, it's a facade to conceal systemic management shortcomings.
- The true agenda is to insure a stream or revenue at a level of largess that all at city hall are accustomed. This includes isolating all city employees from outside competition, job performance, accountability, and real cost scrutinty.
- San Leandro has fewer officers now than ten (10) years ago because city management failed to allocate funds when the federal money expired.
- In the real world, (the private sector) few, if any, can afford to provide retirements of highest salary, with C.O.L.A. and medical also, remain solvent and/or competitive (fire and police personnel). San Leandro can't either. This is non-subsidized taxpayer bailout!

Why is the non-subsidized taxpayer who always is asked to give? If a reduction in number of public safety personnel is going to jeopardize their lives, they should consider a wage and benefit concession. Berkeley's city employees made concessions. Are city employees immune? Ask the airline employees about wage and benefit concessions. That's the real world!

along with their total opposition and controlled election propaganda.

San Leandro already has their Real Property Transfer Tax in force, and are seeking the voters approval for a similar so-called Public Safety Parcel Tax. Another tax that flies smack in the face of a renter's and homeowner's private property rights.

No person, homeowner or renter and taxpayers should be penalized for San Leandro's lack in faith in taxpayer equality: The renter or homeowner of property is taxed more than enough. Do not be fooled by city political maneuvering.

Vote No on Measure DD.

s/LOU FILIPOVICH
s/HELEN BASSETT
s/THOMAS HUDSON
s/ALBERT E. PALADINI

Rebuttal to Arguments Against

53% of San Leandro's General Fund Budget pays for police and fire protection! The City Council **has already cut all non-public safety departments by \$2.7 million.** Police and fire services are currently at minimum acceptable levels; the City Council has budgeted to maintain those departments at their current staffing for six months by using one-time reserve funds. In order to continue maintaining the current level of public safety protection for 2005, **\$3.25 million from the Public Safety Parcel Tax is needed.** Voting yes for this critical Public Safety measure will provide the funds required to maintain 94 sworn police officers and 63 firefighters, plus key support personnel. The funds cannot be used for any other purpose and must be kept in a special fund dedicated to public safety uses. The public safety parcel tax will expire in 5 1/2 years.

San Leandro has kept its level of police and fire personnel constant since 1997, despite a growing population and an increased number of calls for service. If Measure DD does not pass, our City will be forced to eliminate one fire company (9 firefighters) by taking one of the City's two ladder trucks out of service. We will also be forced to eliminate police officers and Police Department support staff.

This is not a "scare tactic." We need your support to help maintain adequate public safety protection for all who live and work in this community.

This Safety Parcel Tax lacks guaranteed "sunset" provisions!

Vote NO on Measure DD.

s/LOU FILIPOVICH

s/HELEN BASSETT

s/ALBERT E. PALADINI

s/ALBERT J. ROSENGA, JR.

Please vote "Yes" on Measure DD.

s/SHELIA B. YOUNG Mayor

s/ROBERT H. GLAZE Councilman

s/GLENDA NARDINE Councilmember

s/ORVAL BADGER Vice Mayor

Full Text of Measure DD

ORDINANCE NO. 2004-__

AN ORDINANCE OF THE VOTERS OF THE CITY OF SAN LEANDRO ESTABLISHING A SPECIAL TAX FOR POLICE AND FIRE PROTECTION THE PEOPLE OF SAN LEANDRO, DO ORDAIN AS FOLLOWS:

SECTION I: PURPOSE, INTENT AND AUTHORITY.

It is the purpose and intent of this Ordinance to authorize the levy of the tax on owners of real property that are within the city limits of the City of San Leandro ("City") in order to provide funding for police and fire protection to serve the property and persons within the City.

This Ordinance is adopted pursuant to Government Code section 53978. The tax proposed herein shall be effective only if approved by two-thirds of the voters, as further specified herein. The tax is a special tax within the meaning of Section 4 of Article XIII A and Article XIIC of the California Constitution because it will be used for specific purposes.

Because the burden of this tax falls upon property owners who have developed their property, or whose nondevelopment of property necessitates municipal services, this tax is an excise tax. This tax is not determined according to nor in any manner based upon the value of property. Rather, it is based on the privilege of using and the use of police and fire services by developed and some undeveloped properties and on the availability of police and fire services to developed properties within the City.

The revenues raised by this tax are to be used solely (a) for the purposes of obtaining, furnishing, operating, and maintaining police protection equipment or apparatus, for paying the salaries and benefits of police protection personnel, and for such other police protection service expenses as are deemed necessary for the benefit of the residents of the City; and (b) for the purposes of obtaining, furnishing, operating, and maintaining fire protection equipment or apparatus, for the costs of fire protection personnel provided by the County of Alameda, or provided by the City's own employees, and for such other fire protection service expenses as are deemed necessary for the benefit of the residents of the City.

SECTION II: FINDINGS.

The City Council ("Council") recognizes that residentially and non-residentially developed parcels both use police and fire protection services. The Council has, therefore, determined that the tax should be imposed on both residentially and non-residentially developed properties, and that the tax on each type of property should be proportionate to their use of the services.

The apportionment of the tax to various types of properties is based, in part, on the intensity of police and fire protection services requested for different kinds of land uses and on the average number of occupants of a parcel of each type of property. The Council finds that users of residential property typically generate more calls for service from the police and fire departments. Therefore, it is appropriate for the residential property owners to bear a higher percentage of the burden on residential property owners.

The rates are not tailored to individual use both because such tailoring is not administratively feasible and because the City must make police and fire protection services available to all parcels and owners of parcels equally.

The Council finds that lower income residential property owners may be disproportionately affected by this tax, as a higher proportion of these owners will be on a fixed income. The Council has determined that it is appropriate to permit lower income residential property owners to apply to the City for a reduced tax rate.

The Council finds that the operators of non-educational facilities and places of worship operate without a margin for profit and in a manner that provides many community benefits. The Council has determined that owners of property used for non-profit educational uses and places of worship shall be subject to the tax at a lower rate than that charged to other improved parcels.

Parcels that are unimproved contain no occupants who may avail themselves of police services, but they generally require some police and fire protection services to protect property and may be the response site of rescue calls to either or both the police and fire departments. Accordingly, the Council has determined that owners of unimproved parcels shall be subject to this tax at a lower rate than is placed on improved parcels.

By approving this Ordinance, the People of the City of San Leandro confirm and adopt these findings in this Section II.

SECTION III. DEFINITIONS.

The following definitions shall apply throughout this Ordinance.

- A. "Developed" shall be defined in administrative regulations adopted pursuant to this Ordinance.
- B. "Fiscal year" means the period of July 1 through the following June 30.
- C. "Occupied" shall be defined in administrative regulations adopted pursuant to this Ordinance.
- D. "Lower income residential property owner" shall be defined in administrative regulations adopted pursuant to this Ordinance.
- E. "Mixed use" shall be defined in administrative regulations adopted pursuant to this Ordinance.
- F. "Multi-family" shall mean 2 or more residential units.
- G. "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of Alameda County.
- H. "Police and Fire Protection Services" means obtaining, furnishing, operating, and maintaining police protection equipment or apparatus, paying the salaries and benefits of police protection personnel, and such other police protection service expenses as are deemed necessary by the City Council for the benefit of the residents of the City; and (b) obtaining, furnishing, operating, and maintaining fire protection equipment or apparatus, paying the County for fire protection personnel, and such other fire protection service expenses, including capital expenses, as are deemed necessary by the City Council for the benefit of the residents of the City.
- I. "Unimproved" shall be defined in administrative regulations adopted pursuant to this Ordinance.

SECTION IV: AMOUNT AND LEVEL OF TAXES.

The tax on each parcel of real property in the City shall depend on the use code assigned to the property by the Alameda County Assessor. The tax per year on each parcel in the City shall not exceed the amount applicable to the parcel, as specified below.

No later than July 15 of each year, City Manager shall determine the amount of taxes to be levied upon the parcels in the City for the then current fiscal year as set forth below.

Description	Associated Use Codes 1	Rate
Commercial/	31, 32, 33, 34, 35, 36, 37, 38,	\$16.00
Industrial	39, 41, 42, 43, 44, 45, 46, 48, 49, 67, 68, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 92, 93,	per thousand square feet

94, 95, 96, 97, 98, 99

Residential-Single Family	11, 12, 13, 14, 15, 16, 17, 18, 73	\$78.00
Residential-Multi family/ Mobile home	19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 71, 72, 74, 75, 76, 77, 78, 79, 91	\$46.80 per unit
Unimproved	08, 09, 10, 30, 40, 60, 70	\$4.00 per thousand square feet
Non-profit education/ Places of worship	64, 66	\$13.00 per thousand sq. ft.
Exempt	03, 04, 05, 07, 47, 61, 63, 65	0.00

1 See Exhibit A, in sample ballot, for description of use codes.

The tax on mixed-use property shall be based on the predominant use of the property. The exact procedure for determining the predominant use shall be defined more specifically in administrative guidelines adopted pursuant to this Ordinance.

The City Council shall adopt administrative guidelines that will allow lower income residential property owners to apply for and receive a reduction in the tax not to exceed 40% of the amount of the tax paid by the property owner.

As authorized by Government Code section 53739(b), annually each July, the City Manager shall adjust the tax rates for each land use type listed in this Section by applying the percentage increase, if any, in the annual Consumer Price Index for Urban Wage and Clerical Workers (CPI-W) for the San Francisco/Oakland Bay Area. The taxes levied on each parcel pursuant to this Article shall be a charge upon the parcel and shall be due and collectible as set forth in Section V, below.

SECTION V: COLLECTION AND ADMINISTRATION.

The tax levied and imposed by this Ordinance shall be due and payable on July 1 of each year. If the City elects to have the County collect this tax it may be paid in two installments due no later than December 10 and April 10. The tax shall be delinquent if not received on or before the delinquency date set forth in the notice mailed to the Owner's address as shown on the most current assessment roll of the Alameda County Tax Collector and shall be collected in such a manner as the City Council may decide.

The City is authorized, at its option, to have the taxes imposed by this Ordinance collected by the County of Alameda in conjunction with and at the same time and in the same manner as the County's collection of property taxes for the City of San Leandro. If the City elects to so collect the tax, penalties and interest shall be those applicable to the nonpayment of property taxes.

Regardless of the method of collection, in no event shall anything herein be construed to impose a tax lien on the Parcel to secure payment of the tax.

SECTION VI: USE OF TAX PROCEEDS.

All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special revenue account designated for support of Police and Fire Protection Services only.

SECTION VII: DETERMINATION OF USES.

The records of the County Assessor of the County of Alameda and the records of the City may be used to determine the actual use of each parcel of real property for purposes of determining the tax hereunder.

SECTION VIII: EXEMPTIONS.

The tax imposed hereby shall not apply to the owner of any parcel that, for any reason, is legally exempt therefrom.

SECTION IX: REFUNDS-CLAIM REQUIRED.

Any person claiming a refund of the tax for any reason not provided for herein shall first file a written claim with the City Clerk on a form specified by the Clerk. Such claim must be filed no later than 100 days after payment of the tax. All claims must be filed by the person who paid the tax or his or her guardian, conservator, or the executor of his or her estate. No claim may be filed on behalf of other taxpayers or a class of taxpayers. Filing of a claim shall be a condition precedent to legal action against the City for a refund of the tax.

SECTION X: UNTIMELY OR UNPAID TAXES.

A one-time penalty not to exceed 25 percent (25%) of the tax due is hereby imposed on all taxpayers who fail to pay the tax provided by this Ordinance when due. The penalty shall become a part of the tax debt herein required to be paid. In addition, if the tax remains unpaid as of July 1 of the following year, an additional penalty of one and one half percent per month shall accrue on all amounts unpaid. Every penalty imposed and such interest as accrues under the provisions of this Ordinance shall become a part of the tax herein required to be paid.

The amount of any tax or penalty imposed under the provisions of this Ordinance shall be deemed a debt to the City. Any person owing money under the provisions of this Ordinance shall be personally liable for such amount in any action brought in the name of the City for the recovery of the amount owed. The City will be entitled to recover from the person against whom such an action is brought its costs incurred in connection with such action including its reasonable attorney's fees.

SECTION XI: APPROPRIATIONS LIMITATION.

In no case shall the revenues generated by the tax levied and imposed by this Ordinance exceed the limitation established by Article XIII B of the Constitution of the State of California.

SECTION XII: ADMINISTRATIVE INTERPRETATION.

The Council may, by resolution, adopt guidelines for administrative matters related to the interpretation and enforcement of this Ordinance. Such guidelines may establish new use codes or may modify use codes listed in Section IV. Such guidelines may additionally provide for administrative remedies for challenges to the tax imposed by this Ordinance.

SECTION XIII: SAVINGS CLAUSE.

If any provision, sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal or invalid, such finding shall affect only such provision, sentence, clause, section or part, and shall not affect or impair any of the remaining parts of the Ordinance. The City Council finds and declares that it would have adopted each and every provision of this Ordinance, even if it had not adopted any other provision.

SECTION XIV: AUTHORITY FOR ORDINANCE.

This Ordinance is enacted pursuant to the authority of Government Code Section 53978, Government Code Section 50077, and Article XIII D, Section 3(a) of the California Constitution.

SECTION XV: CHALLENGE TO TAX.

Any action to challenge the tax imposed by this Ordinance shall be brought pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860 et seq.

SECTION XVI: ELECTION REQUIRED FOR TAX TO BE EFFECTIVE.

This Ordinance shall take effect immediately following adoption. Notwithstanding the effective date of this Ordinance, the tax proposed by this Ordinance shall not become effective until the date set forth in Section XVII.

SECTION XVII: EFFECTIVE DATE AND REPEAL DATE OF TAX.

If this Ordinance is approved by two-thirds of the voters voting at the November 2, 2004 municipal election, the tax shall become effective on January 1, 2005. This Ordinance is repealed five and one-half (51/2) years after the effective date unless extended by the voters.

APPROVED by the following vote of the People of the City of San Leandro on November 2, 2004:

ADOPTED by Declaration of the vote by the City Council of the City of San Leandro on _____, 2004:

Members of the Council:

AYES:

NOES:

ABSENT:

ABSTAINING:

SO ORDERED

ATTEST:

s/Shelia Young, Mayor s/Marian Handa, City Clerk

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