



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.

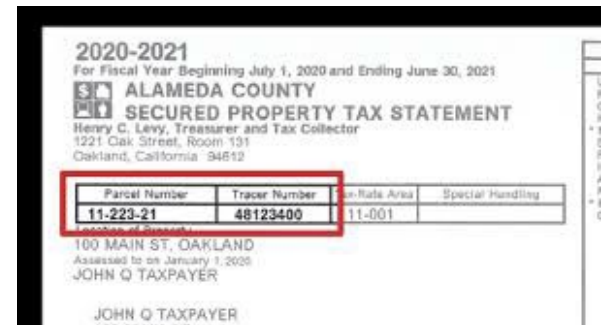
BUSINESS LICENSE TAX

- 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	San-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

Overview and Research Objectives

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

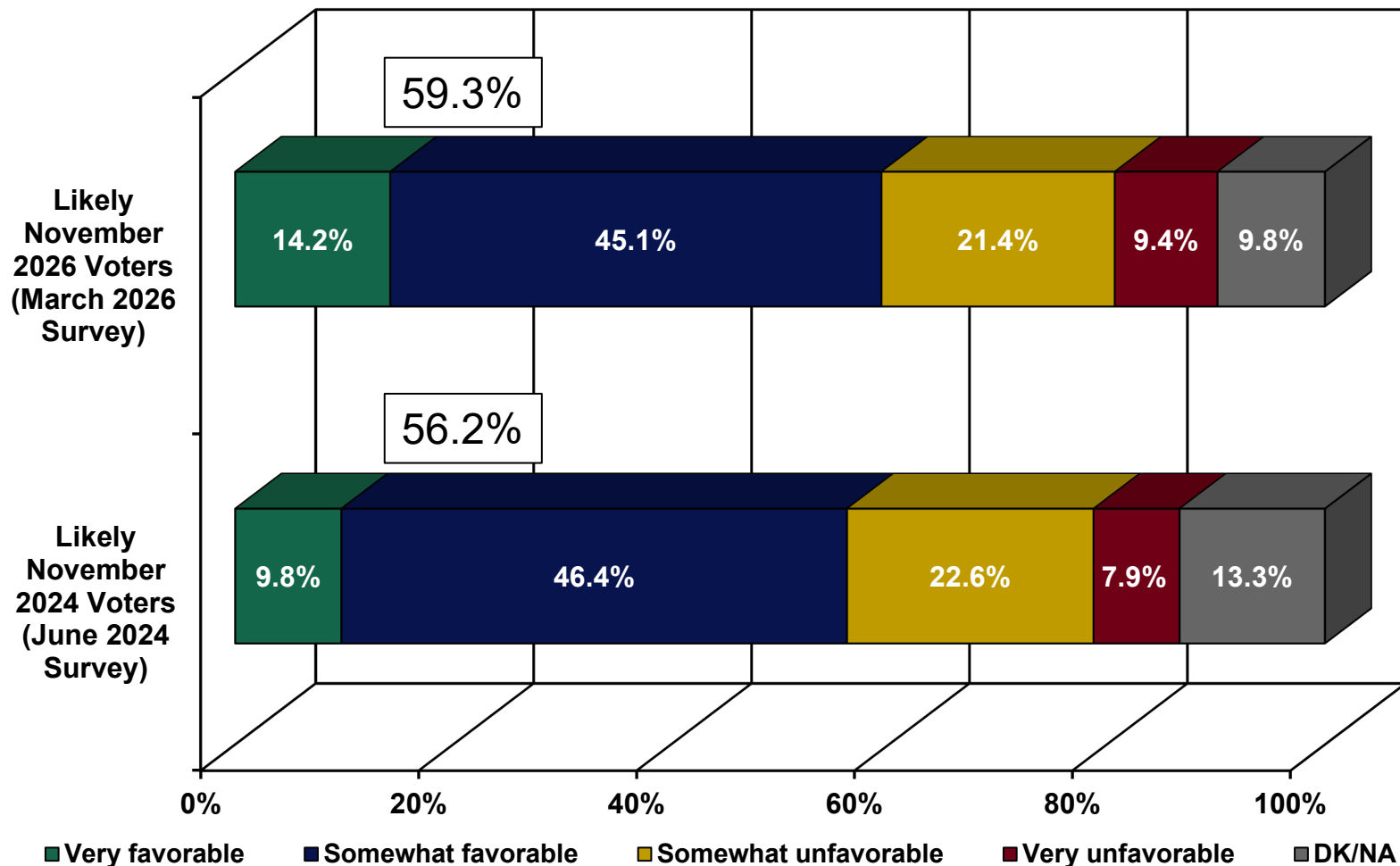
- Gauge the public's perceptions of the City's provision of services and effective management of taxpayer funds;
- Assess hypothetical support for a parcel tax measure or change to the business license ordinance to protect essential services with funding that cannot be taken by the State;
- Identify 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.

Methodology Overview

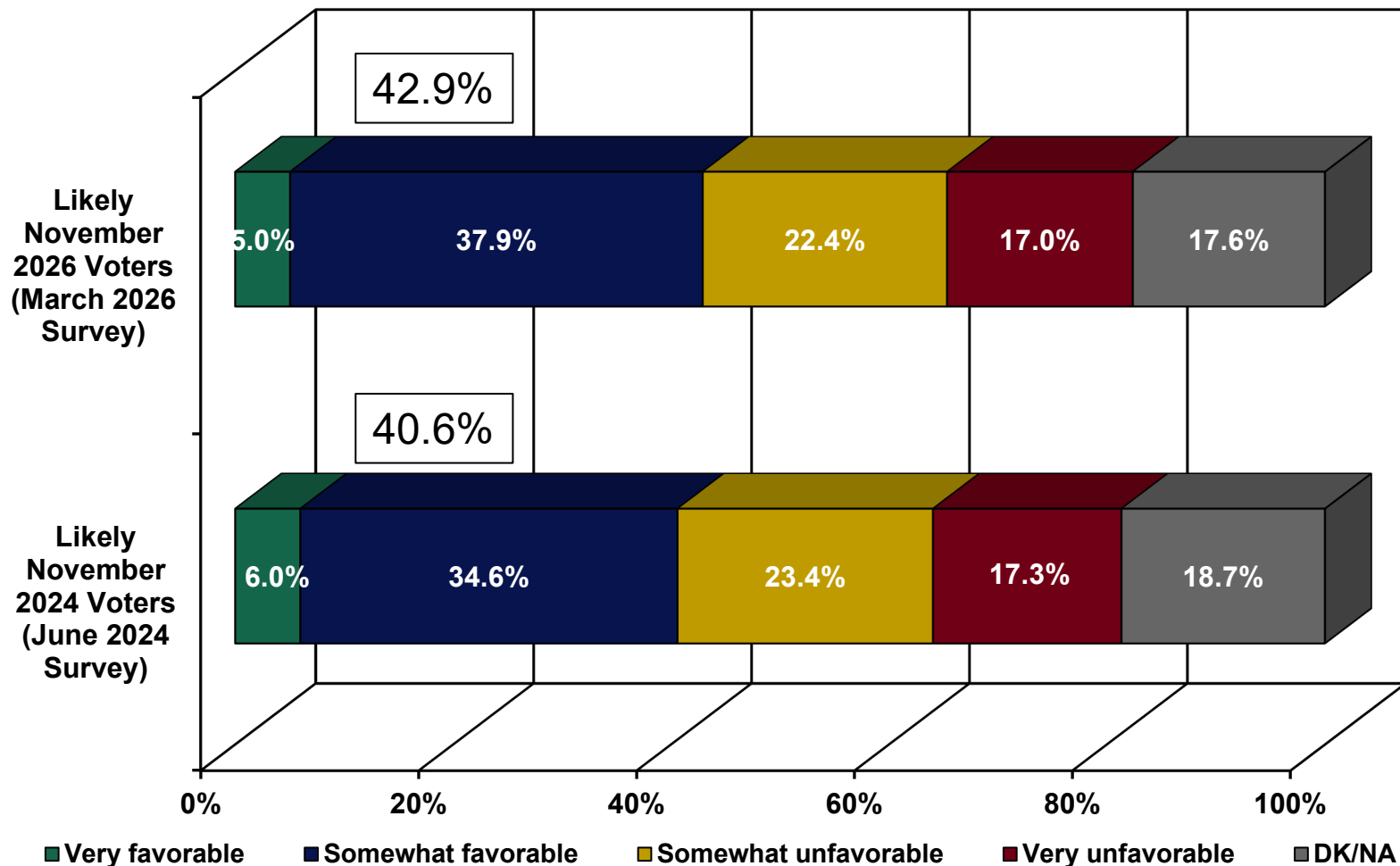
- Data Collection Landline (5), cell phone (148), text to online (422), and email to online (32) interviewing
- Universe 33,474 Likely November 2026 Voters
- Fielding Dates March 9 through March 19, 2026
- Interview Length 25 minutes
- Sample Size n=607
- Margin of Error Likely November 2026 Voters $\pm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

Note: The data have been weighted by respondent gender, age, ethnicity, partisanship and other demographic characteristics to reflect the November 2026 Likely Voter Universe.

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

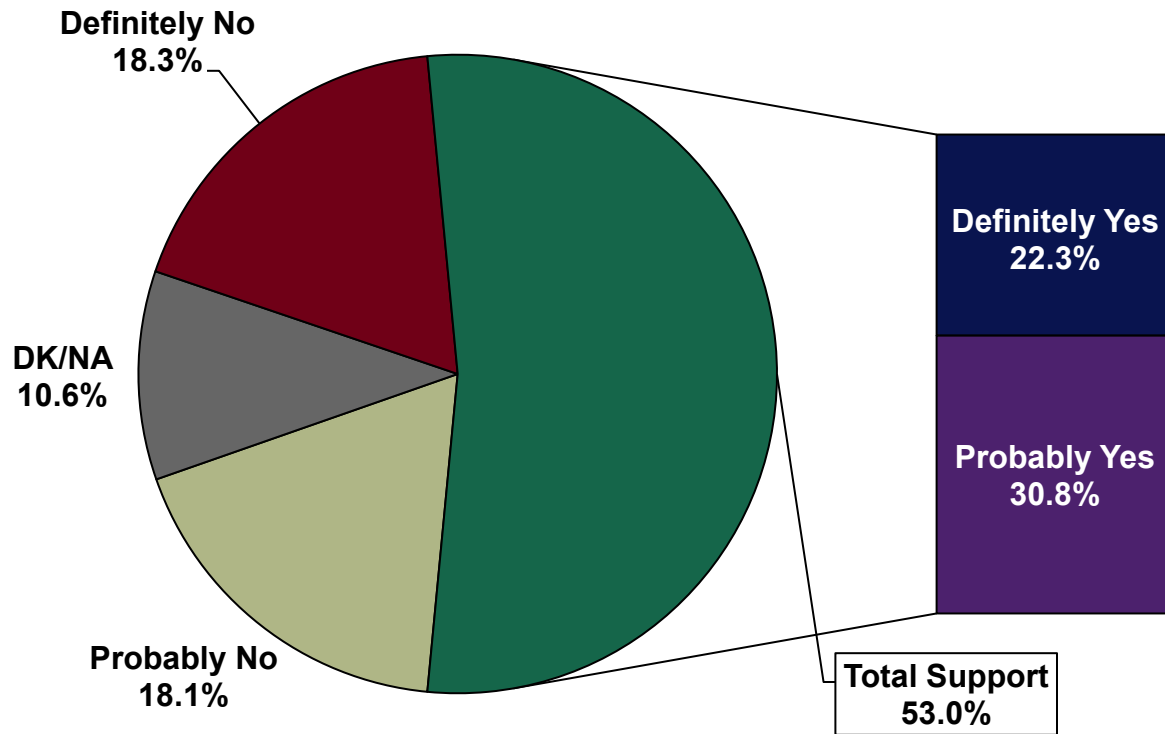


Q2. Favorability Rating of the Job San Leandro is Doing to Effectively Manage Public Funds



Q3. Initial Hypothetical Support for a Parcel Tax Measure

Sample A

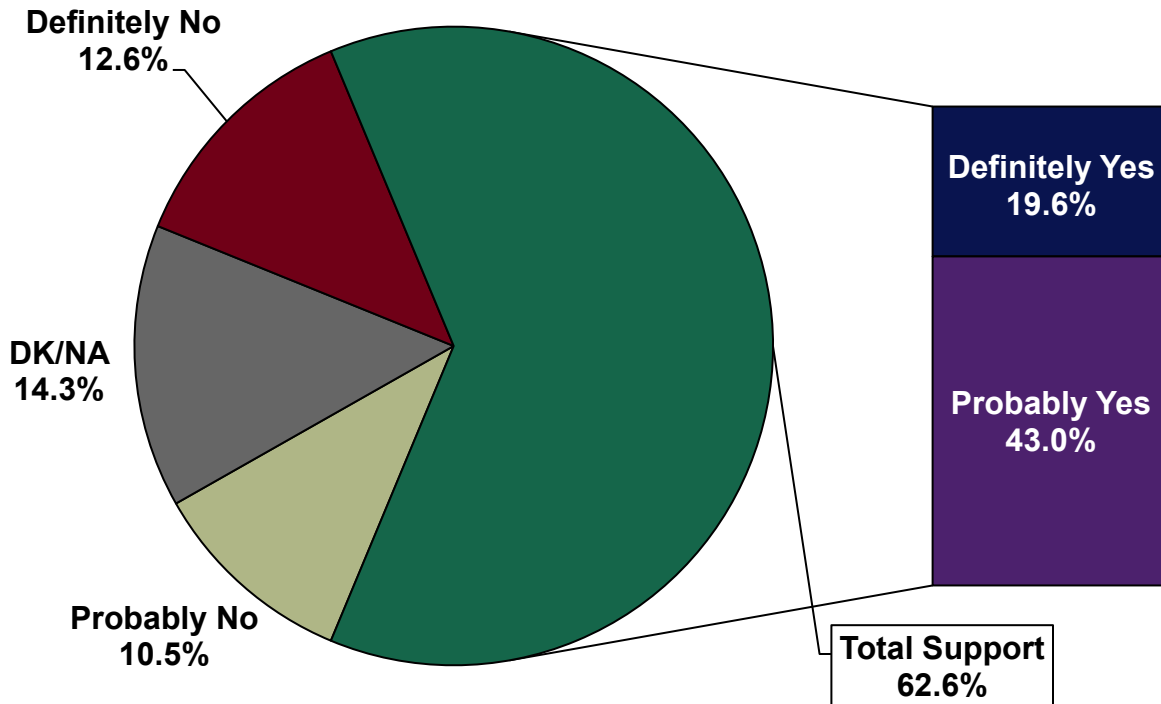


Shall the measure to protect essential services such as

- 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

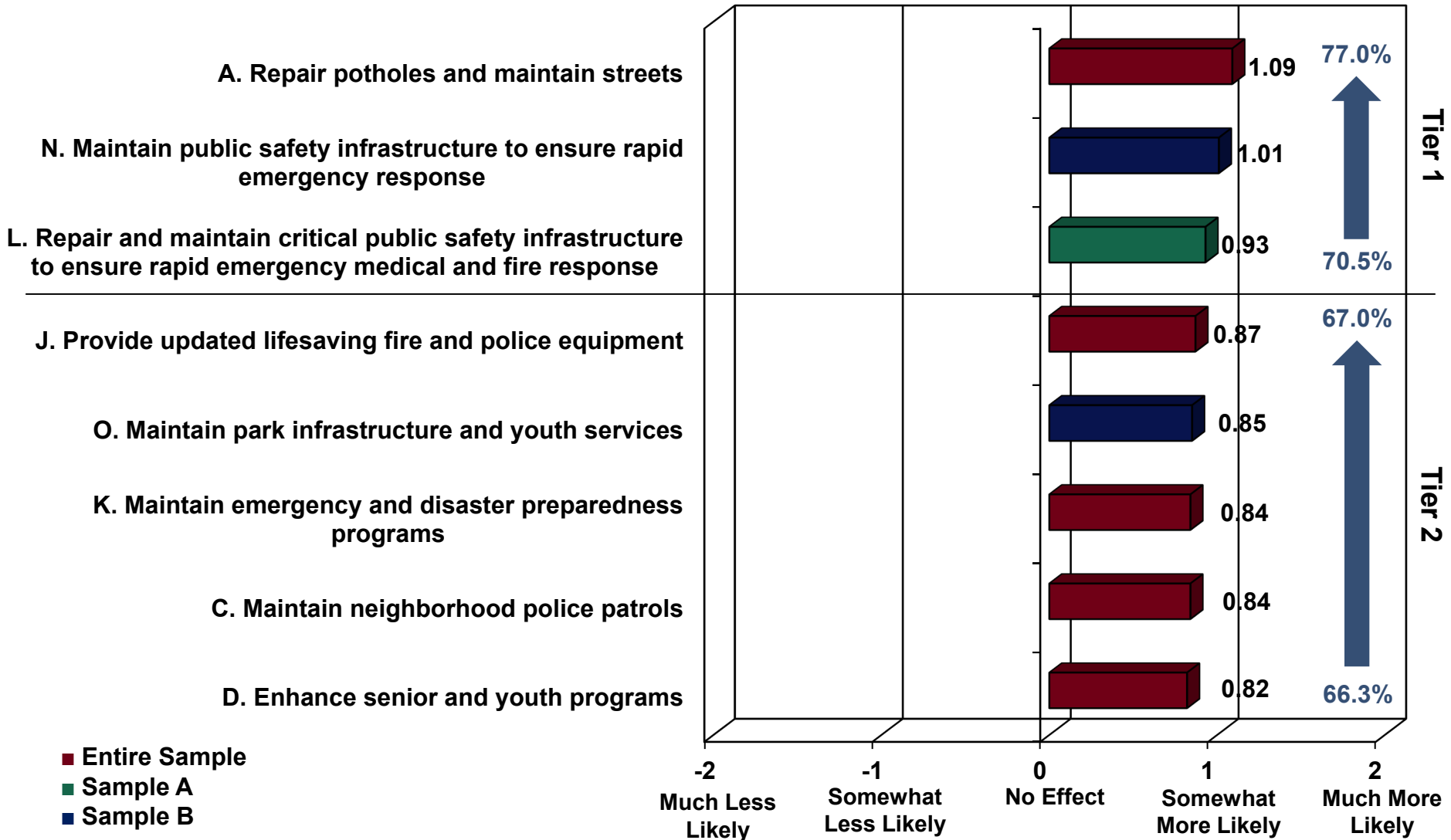


Shall the measure to protect essential services such as

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

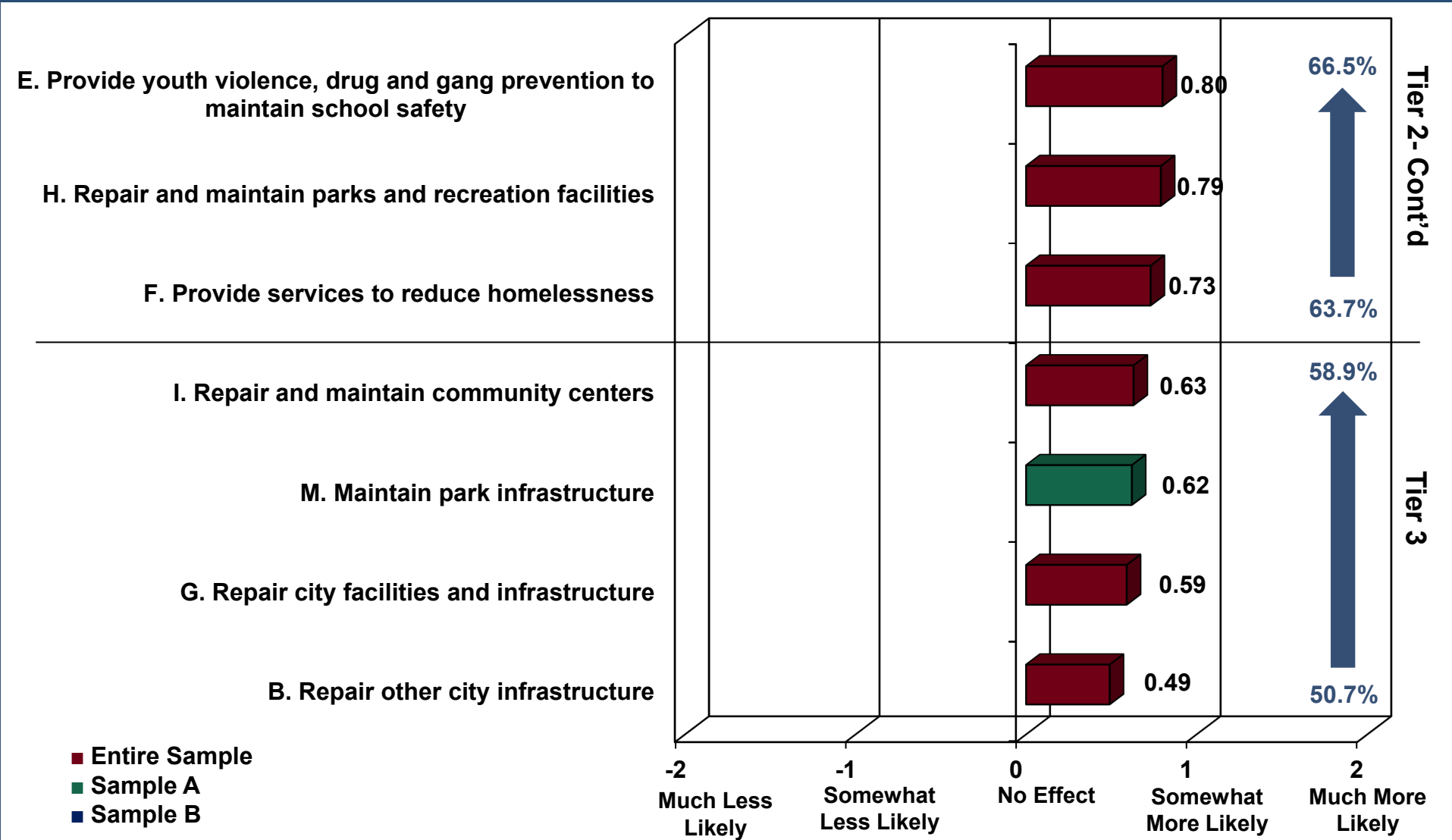
be adopted simplifying San Leandro's business license ordinance, lowering many small businesses' taxes, with rates up to 0.125% of gross receipts (as described in the ordinance) until ended by voters, raising \$4,300,000 annually, with public spending disclosure/ independent audits?

Q5. Features of the Measure I



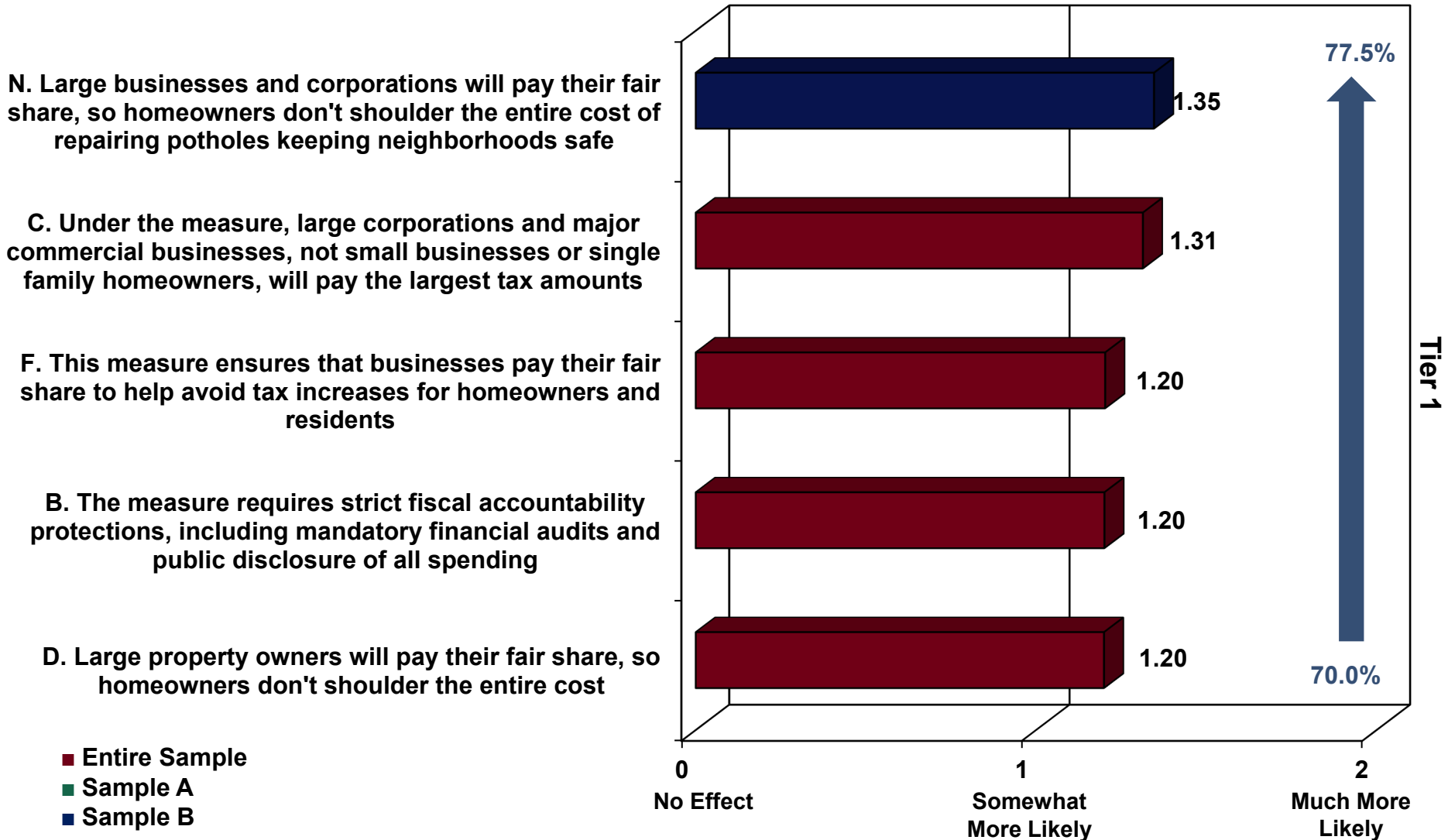
Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

Q5. Features of the Measure II



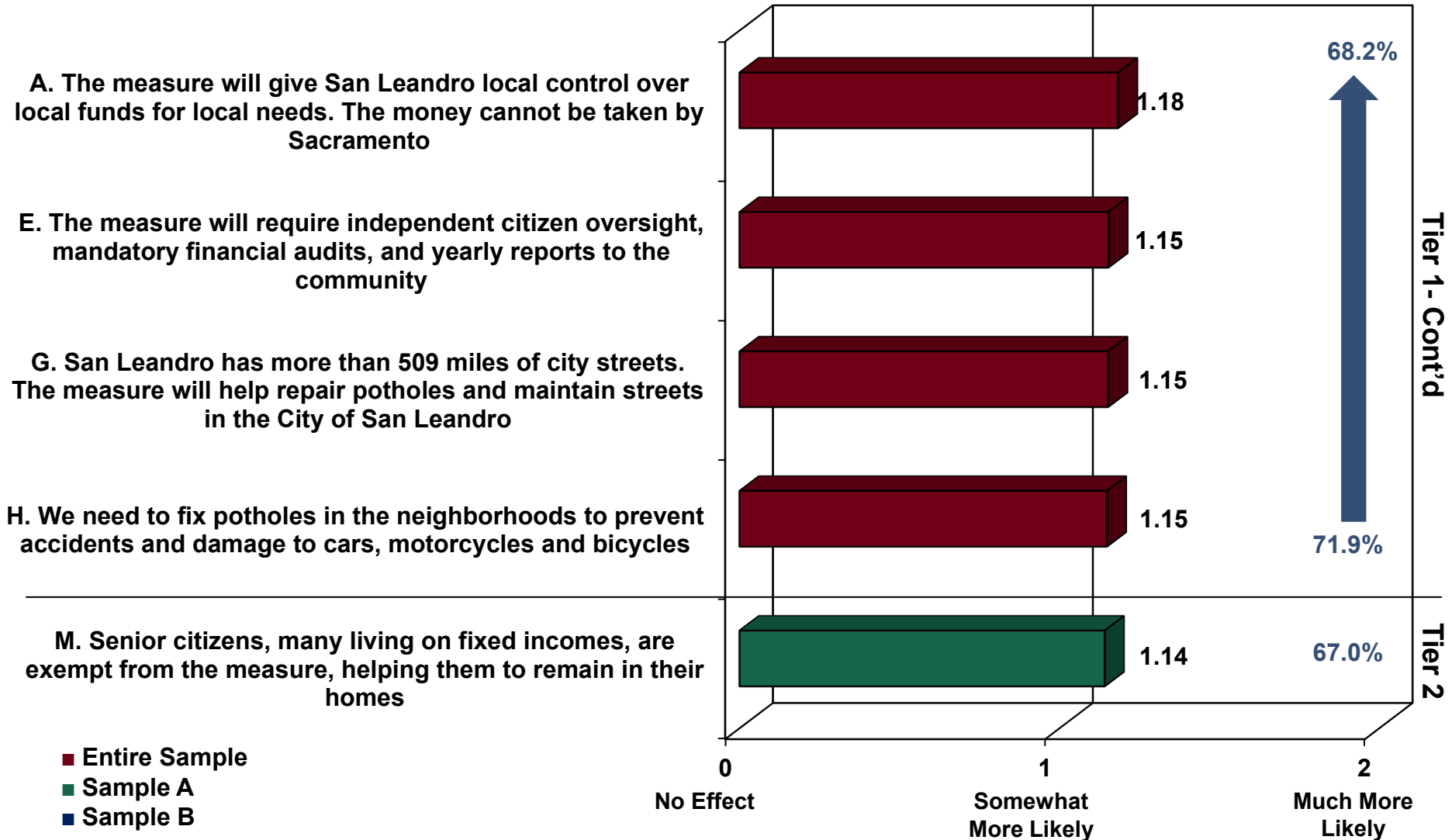
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Q6. Informational Statements I



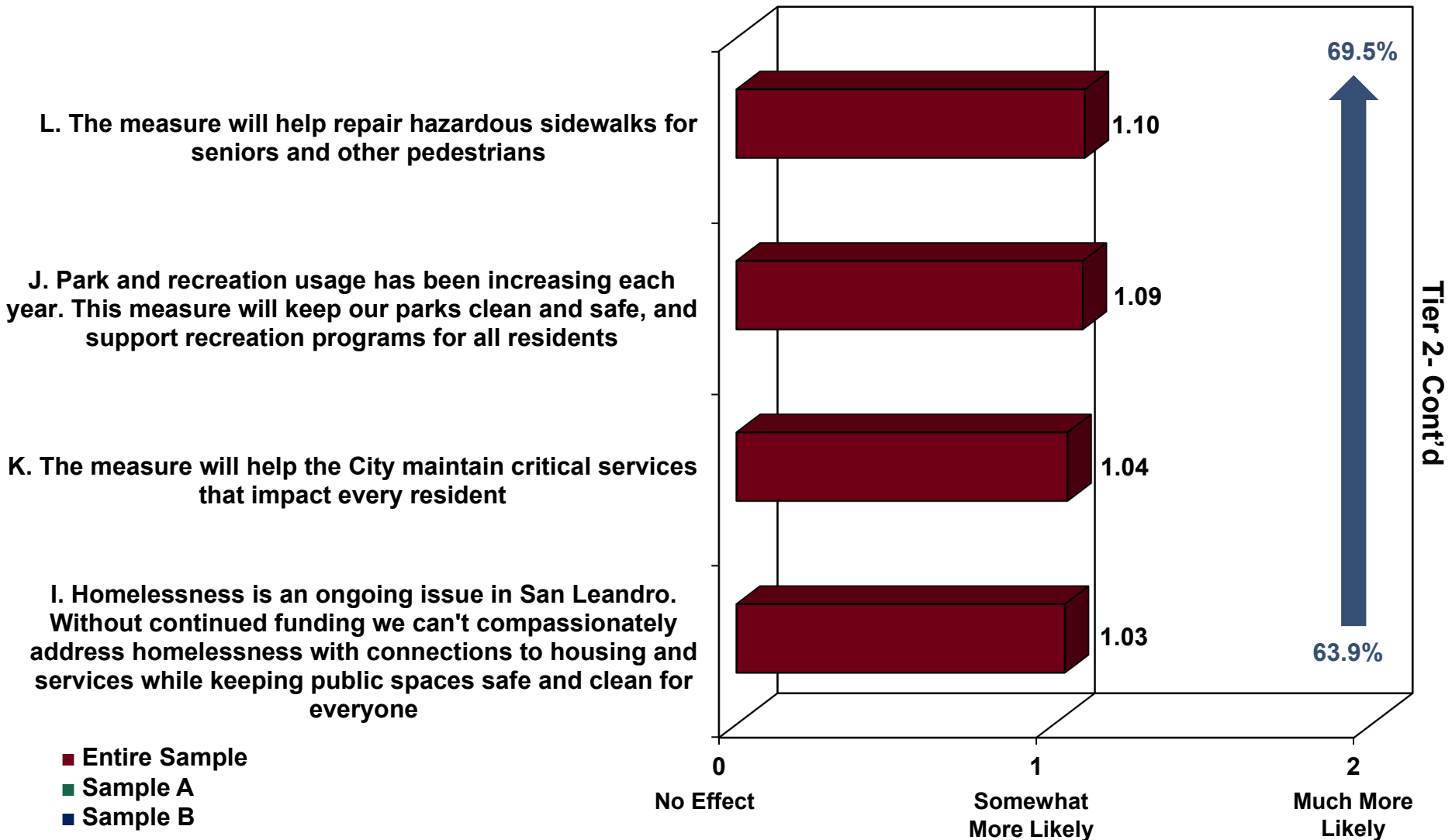
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Q6. Informational Statements II



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

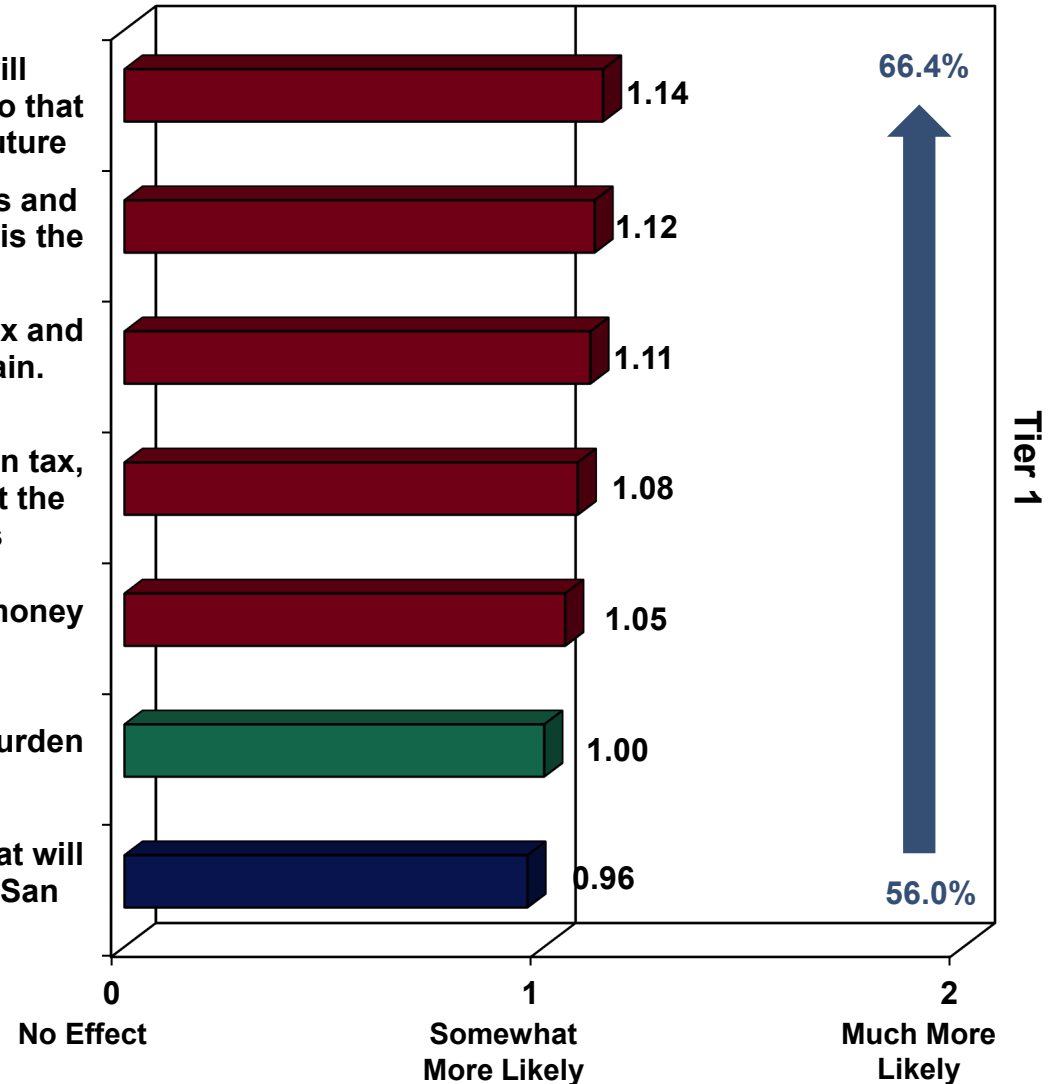


Note: The above rating questions have been abbreviated for charting purposes, and responses were recoded to calculate mean scores: "Much More Likely" = +2, "Somewhat More Likely" = +1, "No Effect" = 0, "Somewhat Less Likely" = -1, and "Much Less Likely" = -2.

Q7. Critical Statements I

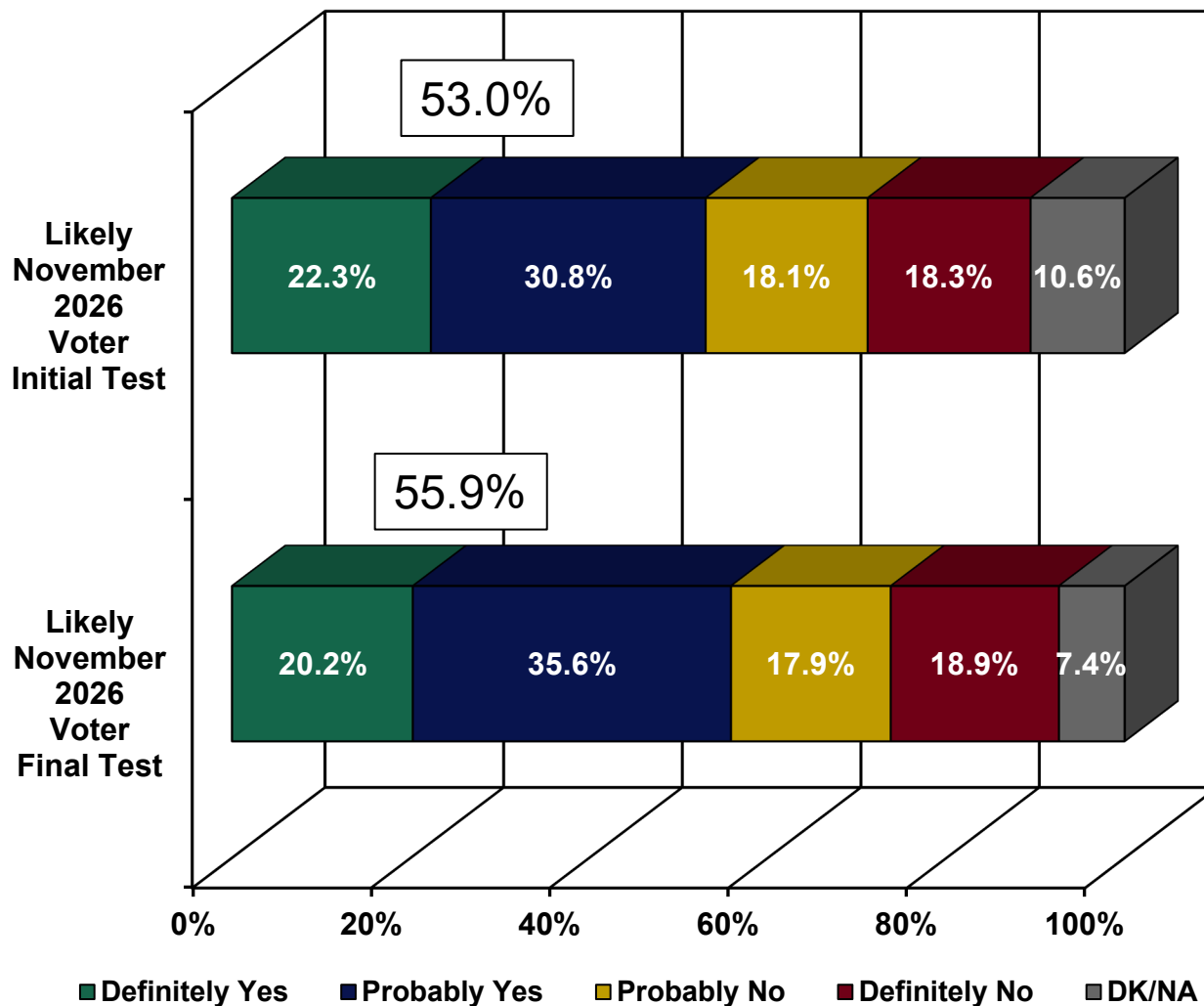
- D. This measure approves a permanent tax that will continue forever. Taxes should include an end date so that voters can determine if they are still needed in the future**
- B. With continued high inflation rates, tariffs, high gas and grocery prices, and high mortgage interest rates now is the wrong 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



Q8. Final Hypothetical Support for a Parcel Tax Measure

Sample A

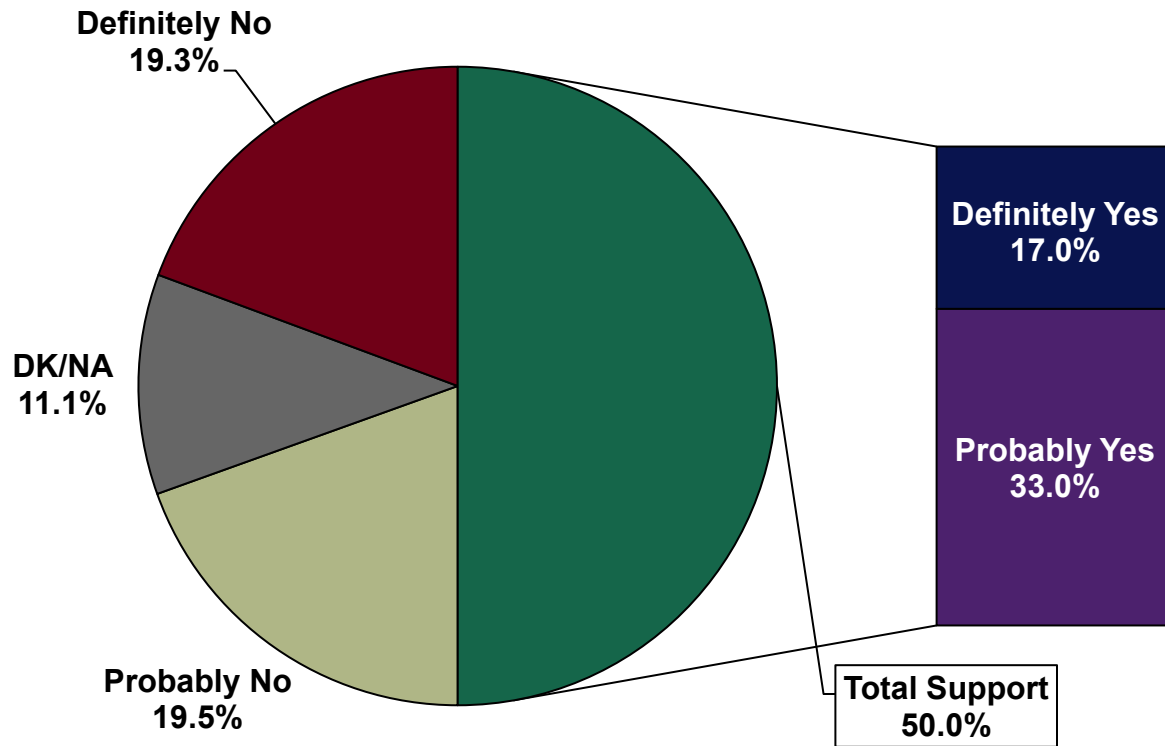


Shall the measure to protect essential services such as

- 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



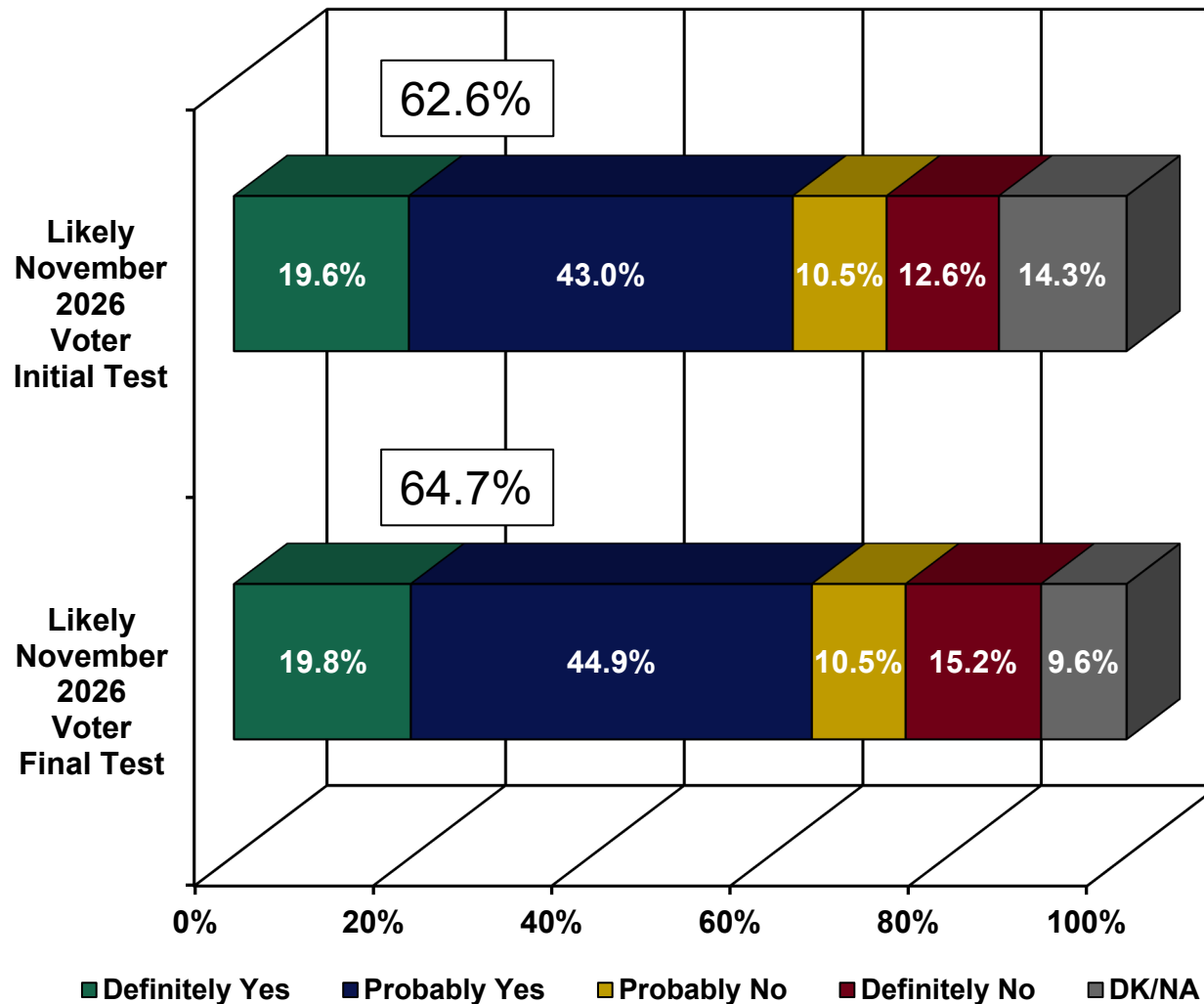
Shall the measure to protect essential facilities and infrastructure such as:

- 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



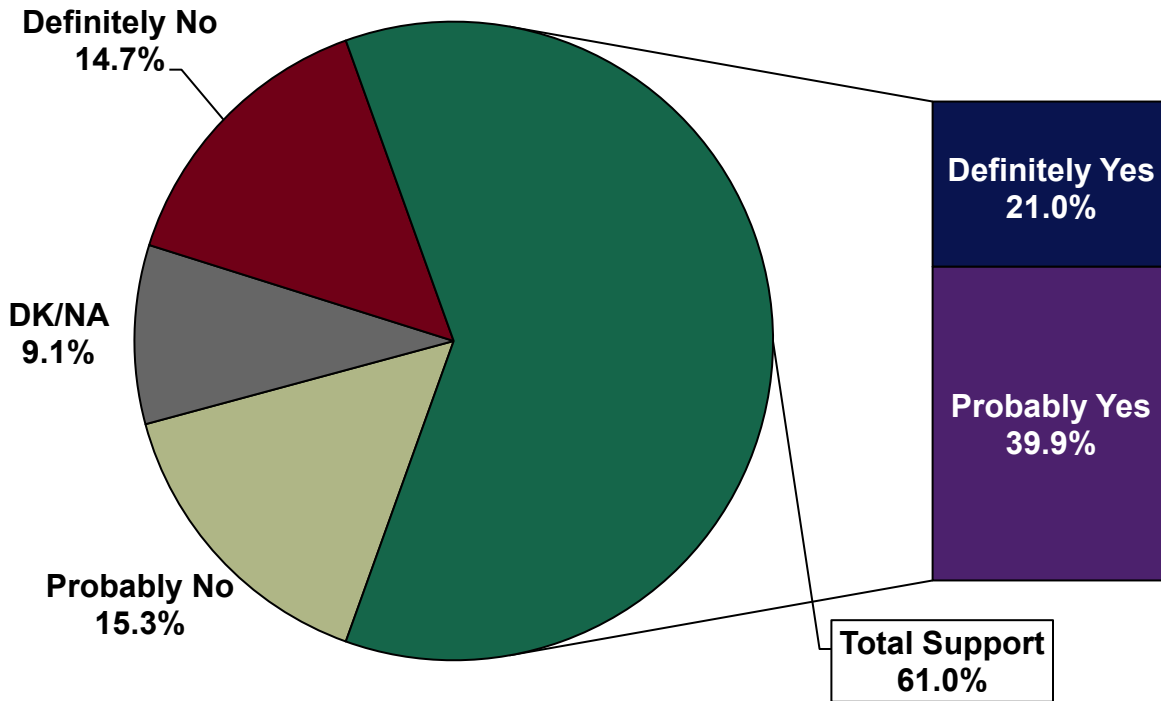
Shall the measure to protect essential services such as

- 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

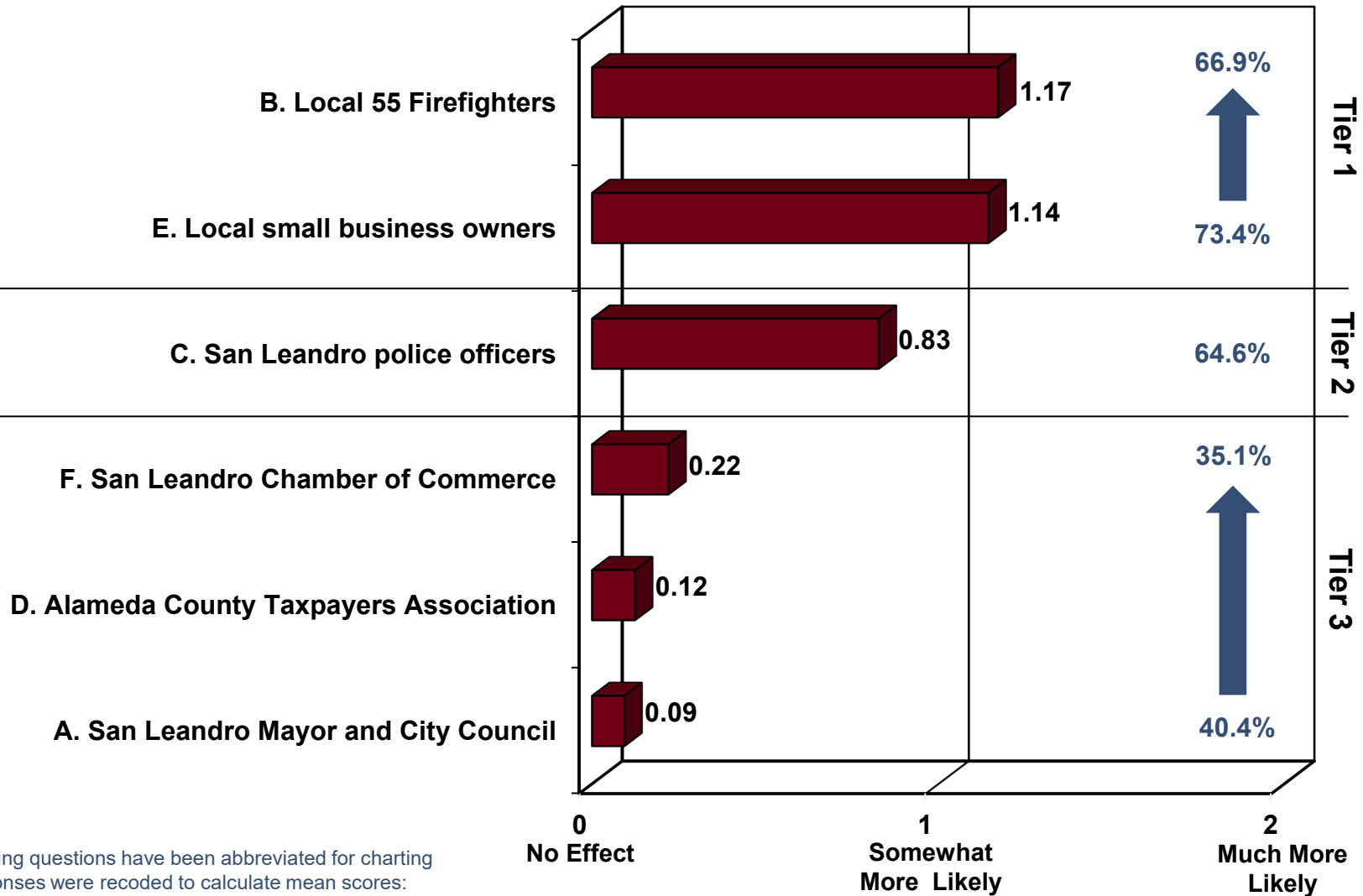


Shall the measure to address illegal dumping, discourage vacant properties and protect essential services such as:

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

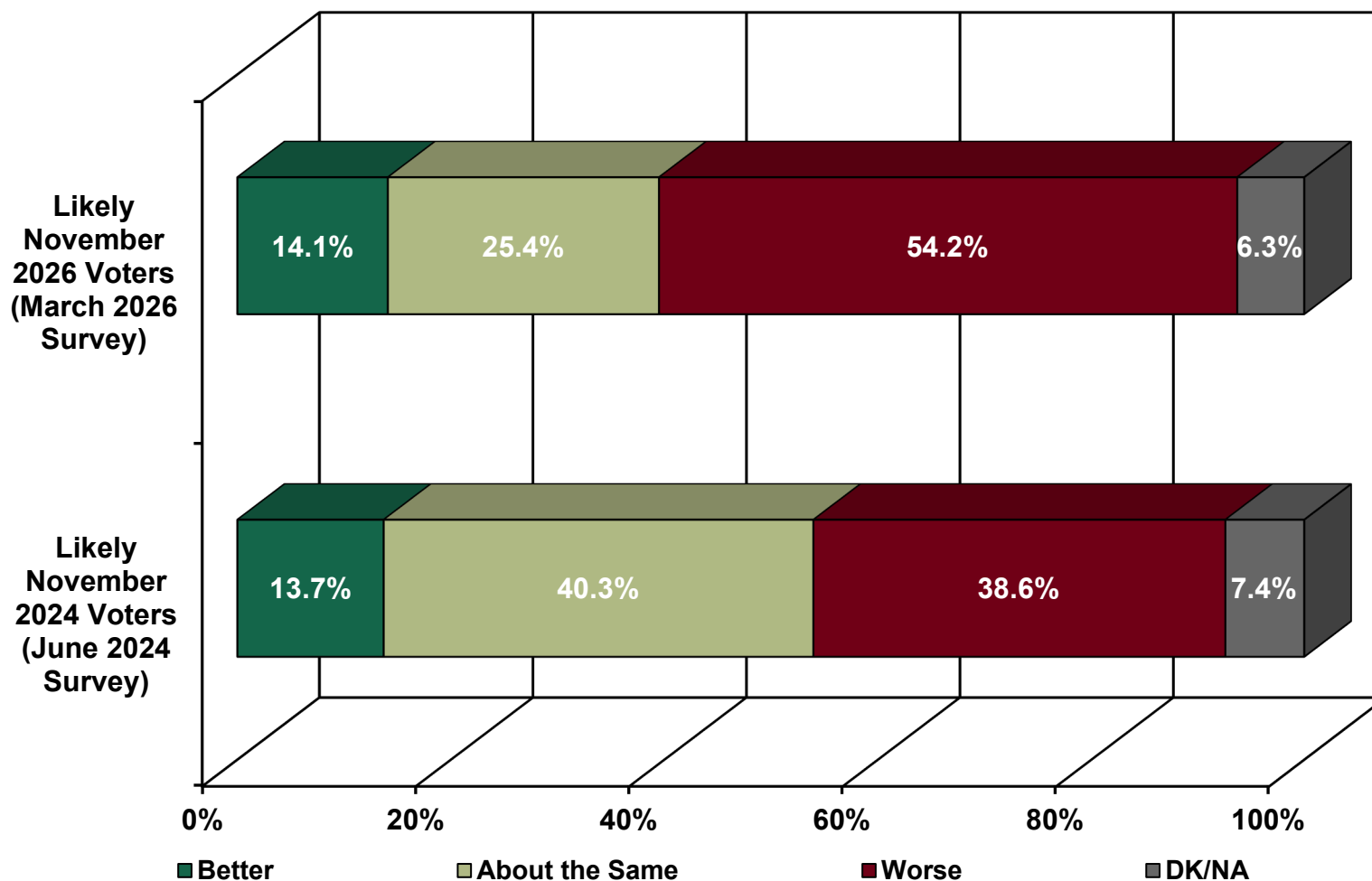
be adopted enacting a vacant property tax on parcels used less than 50 days per year, at annual rates of \$6,000 per parcel, \$3,000 for condominium units, and other specified rates; raising \$3,000,000 annually, until end by voters; with independent oversight, senior and hardship exemptions?

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

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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