

**SAN LEANDRO POLICE SERVICES  
PARCEL TAX MEASURE TT**

<p><b>TT</b> MEASURE TT: Shall the current level of police protection services be maintained at a minimum of 94 sworn police officers by adoption of a parcel tax in an annual amount of \$48 for single-family residences, \$24 per multi-family/mobile home unit, \$12 per thousand square feet for Commercial/Industrial, \$10 per thousand square feet for Non-Profit/Places of Worship and \$3 per thousand square feet for Unimproved Land, to end after four years?</p>	<b>YES</b>
	<b>NO</b>

previously extended by the voters. The ordinance specifies that proceeds from this special tax may only be used to fund police 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  
City of San Leandro

**CITY ATTORNEY IMPARTIAL ANALYSIS OF  
MEASURE TT**

**San Leandro Police Services Parcel Tax**

The San Leandro City Council has placed a measure on the November 4, 2008 ballot asking voters to adopt an ordinance that would allow the City to impose a special tax on real property owners to provide funding for police services and programs within the City and maintain the current level of police protection at a minimum of 94 sworn officers.

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

- Commercial/Industrial      \$12.00 per thousand square feet
- Residential-Single Family    \$48.00
- Residential-Multi-Family/  
Mobile home                    \$24.00 per unit
- Unimproved                    \$3.00 per thousand square feet
- Non-profit education/  
Places of worship               \$10.00 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, 2009 and remains in effect for 4 years. At the expiration of the 4 year period the ordinance automatically terminates, unless