Attachment C

Summary of Tax Measure Options for Consideration

Tax	Voter Approval Requirement	Support	Opposition	Ease to Draft Ballot Measure	Ease to Administer	Estimated Additional Revenue	Other considerations
Transaction and Use Tax	General	Neutral	Neutral	Similar documents to 2018 Measure I	Existing Administration in place with State and businesses.	$11M	tax is paid by residents and non residents; can correlate the general tax to general services
	Special Tax	More likely to have Supporters	Neutral	Similar to Measure I but would need to draft special purpose	Existing Administration in place with State and businesses. Establish new fund for special purpose.		
Tax on Parking Occupancy	General	Neutral	Possible opposition; would need outreach with impacted businesses	New tax can mimic Transient Occupancy Tax (TOT), large variations between existing ordinances adding to the complexity.	Administration for city would mimic TOT, would need outreach with business impacted	$5M	tax is paid by residents and non residents; can correlate city roadway infrastructure to vehicles occupying parking spaces
	Special Tax	More likely to have Supporters	Possible opposition; would need outreach with impacted businesses	new tax can mimic Transient Occupancy Tax, large variations between existing ordinances adding to the complexity. Would need to draft special purpose.	Existing Administration in place with State and businesses. Establish new fund for special purpose.		

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Summary of Tax Measure Options for Consideration

Tax	Voter Approval Requirement	Support	Opposition	Ease to Draft Ballot Measure	Ease to Administer	Estimated Additional Revenue	Other considerations
Real Property Transfer Tax	General	Neutral	Likely opposition from special interest	New tax can mimic Transient Occupancy Tax (TOT), large variations between existing ordinances adding to the complexity.	Administration for city would mimic TOT, would need outreach with business impacted	$26M	tax is paid by residents and commercial property owners; can establish a relationship between the tax basis and the services
	Special Tax	More likely to have Supporters	Likely opposition from special interest	New tax can mimic Transient Occupancy Tax, large variations between existing ordinances adding to the complexity. Would need to draft special purpose.	Existing Administration in place with State and businesses. Establish new fund for special purpose.		
Business Tax	General	Neutral	Likely opposition from special interest	New tax can mimic Transient Occupancy Tax (TOT), large variations between existing ordinances adding to the complexity.	Administration for city would mimic TOT, would need outreach with business impacted	$15M	tax is paid by commercial property owners; can establish a relationship between the tax basis and the services
	Special Tax	More likely to have Supporters	Likely opposition from special interest	New tax can mimic Transient Occupancy Tax, large variations between existing ordinances adding to the complexity. Would need to draft special purpose.	Existing Administration in place with State and businesses. Establish new fund for special purpose.		

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Summary of Tax Measure Options for Consideration

Tax	Voter Approval Requirement	Support	Opposition	Ease to Draft Ballot Measure	Ease to Administer	Estimated Additional Revenue	Other considerations
Parcel Tax	Special Tax	More likely to have Supporters	Possible opposition from special interest	New tax can mimic Transient Occupancy Tax, large variations between existing ordinances adding to the complexity. Would need to draft special purpose.	Existing Administration in place with State and businesses. Establish new fund for special purpose.	$30M	tax is paid by residents and commercial property owners; can establish a relationship between the tax basis and the services