

| 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. |                              |                                                                                                                            |

| 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. |                              |                                                                                                                              |

## 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 |