

CITY ATTORNEY IMPARTIAL ANALYSIS OF MEASURE \_\_\_\_

Measure \_\_\_\_ proposes to adopt Ordinance No. 746 N.S. (“Ordinance”) that amends Chapter 20B of the Piedmont Municipal Code authorizing the collection of a Municipal Services Special Tax (“Tax”), which has been collected in the City of Piedmont since 1981. Revenue from the Tax goes to the City's General Fund and is used to finance municipal services including, but not limited to, police and fire protection, street maintenance, building regulations, library services, recreation, parks maintenance, planning, and public works.

The current Tax will expire on June 30, 2021. Measure \_\_\_\_ authorizes the continuation of the Tax until June 30, 2025. The measure would update the tax rate schedule set forth in Section 20B.4 of the City Code to reflect previous authorized annual increases, but would not otherwise increase the tax rate or change the procedure for setting the rate. The tax rate will vary by parcel depending on parcel size and the nature of use, at initial rates between \$551 and \$930 per parcel for single family residences, \$930 to \$1,395 per developed commercial parcel, \$383 per dwelling unit for multi-family residences, or \$565 per parcel for parcels divided by tax code area line.

Pursuant to Measure \_\_\_\_, the City can only consider levying the Tax if in any fiscal year the City Council determines that municipal services are necessary for the public good, welfare and safety and that the cost of providing such services will exceed the amount of funds generated through other revenue of the City. Prior to levying the Tax, the City must conduct a public hearing on the proposed tax. In addition, each year concurrent with the adoption of the annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and deduct the projected revenue to be gathered from sources other than the Tax. The difference, if any, is the maximum amount of funds to be derived from the Tax and the Tax, if any, may not exceed the maximum tax rate established in the Ordinance.

Under Measure \_\_\_\_ the maximum tax rate will be adjusted on an annual basis by an amount equal to the percentage change in the Consumer Price Index for the San Francisco-Oakland-San Jose, California area, as published by the United States Department of Labor, Bureau of Labor Statistics, not to exceed a four percent maximum annual increase.

Measure \_\_\_\_ authorizes the Tax to be collected by the Tax Collector of the County of Alameda.

A “Yes” vote on Measure \_\_\_\_ means the voter is in favor of continuing the existing tax.

A “No” vote on Measure \_\_\_\_ means the voter is opposed and the tax would not be renewed.

Two-thirds of the qualified voters casting a vote must vote “yes” for Measure \_\_\_\_ to pass.

Measure \_\_\_\_, or any provision thereof, may only be amended or repealed by approval of a two-thirds majority of the voters voting on the proposition at any initiative or referendum election.

/s/ Michelle Marchetta Kenyon,  
City Attorney for the City of Piedmont