

**FULL TEXT OF MEASURE TT
IN THE CITY COUNCIL OF THE CITY OF
SAN LEANDRO
ORDINANCE NO. 2008-_____**

**AN ORDINANCE AMENDING TITLE 2 OF THE
SAN LEANDRO MUNICIPAL CODE BY ADDING
CHAPTER 19 ENTITLED POLICE SERVICES TAX**

BE IT ORDAINED BY THE VOTERS OF THE CITY
OF SAN LEANDRO AS FOLLOWS:

SECTION 1. AMENDMENT OF CODE

Title 2 of the San Leandro Municipal Code is hereby amended to add a new Chapter 2-19 and shall read as follows:

**“CHAPTER 19”
POLICE SERVICES TAX**

Sec. 2-19-100 PURPOSE, INTENT AND AUTHORITY.

(a) It is the purpose and intent of this Ordinance to authorize the levy of a tax on owners of real property that are within the city limits of the City of San Leandro (“City”) in order to provide funding for police protection services to serve the property and persons within the City.

(b) This Ordinance is adopted pursuant to Government Code section 53978. The tax proposed herein shall be effective only if approved by two-thirds of the voters, as further specified herein.

(c) The tax is a special tax within the meaning of Section 4 of Article XIII A and Article XIII C of the California Constitution because it will be used for specific purposes.

(d) Because the burden of this tax falls upon property owners who have developed their property, or whose non-development of property necessitates municipal services, this tax is an excise tax. This tax is not determined according to nor in any manner based upon the value of property. Rather, it is based on the privilege of using and the use of police services by developed and some undeveloped properties and on the availability of police and fire services to developed properties within the City.

(e) The revenues raised by this tax are to be used solely for the purposes of obtaining, furnishing, operating, and maintaining police protection equipment or apparatus, for paying the salaries and benefits of police protection personnel, and for such other police protection service expenses as are deemed necessary for the benefit of the residents of the City.

Sec. 2-19-105 FINDINGS.

(a) The City Council (“Council”) recognizes that residentially and non-residentially developed parcels both use police protection services. The Council has, therefore, determined that the tax should be imposed on both residentially and non-residentially developed properties, and that the tax on each type of property should be proportionate to their use of the services.

(b) The apportionment of the tax to various types of properties is based, in part, on the intensity of police protection services requested for different kinds of land uses and on the average number of occupants of a parcel of

each type of property. The Council finds that users of residential property typically generate more calls for service from the police department. Therefore, it is appropriate for the residential property owners to bear a higher percentage of the burden on residential property.

(c) The rates are not tailored to individual use both because such tailoring is not administratively feasible and because the City must make police protection services available to all parcels and owners of parcels equally.

(d) The Council finds that lower income senior citizen residential property owners may be disproportionately affected by this tax, as a higher proportion of these owners will be on a fixed income. The Council has determined that it is appropriate to permit lower income senior citizen residential property owners to apply to the City for a reduced tax rate.

(e) The Council finds that the operators of non-profit educational facilities and places of worship operate without a margin for profit and in a manner that provides many community benefits. The Council has determined that owners of property used for non-profit educational uses and places of worship shall be subject to the tax at a lower rate than that charged to other improved parcels.

(f) Parcels that are unimproved contain no occupants who may avail themselves of police services, but they generally require some police and fire protection services to protect property and may be the response site of rescue calls to the police department. Accordingly, the Council has determined that owners of unimproved shall be subject to this tax at lower rate than is placed on improved parcels.

By approving this Ordinance, the People of the City of San Leandro confirm and adopt these findings in this Section 2-19-105.

Sec. 2-19-110 DEFINITIONS.

The following definitions shall apply throughout this Ordinance.

(a) “Developed” shall be defined in administrative regulations adopted pursuant to this Ordinance.

(b) “Fiscal year” means the period of July 1 through the following June 30.

(c) “Occupied” shall be defined in administrative regulations adopted pursuant to this Ordinance.

(d) “Lower income senior citizen residential property owner” shall be defined in administrative regulations adopted pursuant to this Ordinance.

(e) “Mixed use” shall be defined in administrative regulations adopted pursuant to this Ordinance.

(f) “Multi-family” shall mean 2 or more residential units.

(g) “Parcel” means the land and any improvements thereon, designated by an assessor’s parcel map and parcel number and carried on the secured property tax roll of Alameda County.

(h) “Police Protection Services” means obtaining, furnishing, operating, and maintaining police protection equipment or apparatus, paying the salaries and benefits of police protection personnel, and such other police protection service expenses as are deemed nec-