



City of Oroville

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Administration **Scott E. Huber**
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IMPARTIAL ANALYSIS OF MEASURE R

NOTICE IS HEREBY GIVEN that the following impartial analysis of Measure R was prepared by the office of the Oroville City Attorney:

Voter approval of this measure would amend the Oroville Municipal Code by adding a transactions and use (sales) tax for a period of six years on the sale and/or use of all tangible personal property sold at retail in the City at the rate of one cent for every dollar spent (or one percent). The tax would automatically terminate after the sixth year.

All revenue generated from the measure would be deposited in the City's General Fund, and all revenue collected from the measure would be used by the City to pay for general City operations and services, including police protection, fire suppression, vehicle repair and maintenance, finance analyst and human resources services. This ballot measure proposes a "general purpose tax" requires a majority vote of the electorate for approval. The City Finance Director estimates that, if passed, the measure would generate approximately \$3.6 million per year.

The measure requires that a Citizens Oversight committee be established to make recommendations on the priority of expenditures of the funds and to review the use of the funds by the City. The measure further requires quarterly and annual reporting of expenditures to the public through the City's website for transparency.

The proposed tax would be administered by the California State Board of Equalization, in the same manner that sales tax is currently administered, to reduce the cost of collecting the tax and to minimize the burden of record-keeping upon retailers subject to the tax. Collection of the tax would begin on April 1, 2017.

A "yes" vote is a vote in favor of authorizing the temporary transactions and use tax for a period of six years. A "no" vote is a vote against authorizing the temporary transactions and use tax.

Scott Huber, Oroville City Attorney