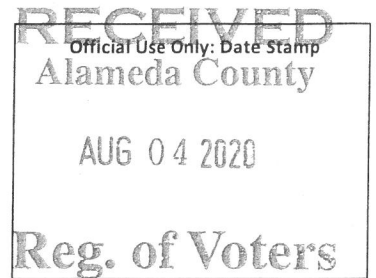




BALLOT MEASURE SUBMITTAL FORM

All fields with an * are required.



BALLOT MEASURE QUESTION	
Jurisdiction Name *: Alameda County	Election Date *: November 3, 2020
<p>Note: The information as it appears within the text box will be printed on the ballot and voter guide.</p> <p>Insert ballot question text here *:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"><p>Shall a County of Alameda ordinance be adopted to establish a half percent sales tax for 10 years, to provide essential County services, including housing and services for those experiencing homelessness, mental health services, job training, social safety net and other general fund services, providing approximately \$150,000,000 annually, with annual audits and citizen oversight?</p></div>	
TYPE OF MEASURE *	PERCENTAGE NEEDED TO PASS *
<input checked="" type="checkbox"/> Regular Measure <input type="checkbox"/> Parcel Tax	<input checked="" type="checkbox"/> 50% + 1 <input type="checkbox"/> 66.6667% <input type="checkbox"/> 2/3
<input type="checkbox"/> Bond Measure <input type="checkbox"/> Charter Amendment	<input type="checkbox"/> Other: _____
FULL-TEXT OPTION *	
Full Text to be printed in the Voter Information Pamphlet:	
<input checked="" type="checkbox"/> YES (<i>note: must provide an MS Word file</i>)	
<input type="checkbox"/> NO – Do not print, but it's accessible at: _____	
AUTHORIZED REPRESENTATIVE/CONTACT PERSON * (office use)	
Print Name: Dave Brown	Signature:
Phone #: 	Email:
CONTACT INFORMATION (public use)	
Phone #: 510-730-0751	Email: team@hometogether2020.org
	Website: hometogether2020.org

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE W

ANALYSIS BY THE COUNTY COUNSEL FOR THE COUNTY OF ALAMEDA OF THE COUNTY OF ALAMEDA SALES AND USE TAX MEASURE

Measure W (“Measure”) would impose a transactions and use tax (“tax”) at the rate of one-half of one percent on the sale and use of tangible personal property within the County of Alameda (“County”), including the incorporated and unincorporated areas. The tax would remain in effect until March 31, 2031.

The County has the authority to levy this tax under Part 1.6 (commencing with Section 7251) of Division 2 and Section 7285 of the California Revenue and Taxation Code upon approval by a majority of the electors voting on the measure. Per the Measure’s ordinance, if approved, the tax will be used for purposes consistent with general fund expenditures of the County and the tax is enacted solely for general governmental purposes. The proceeds from the tax shall be placed in the County’s general fund.

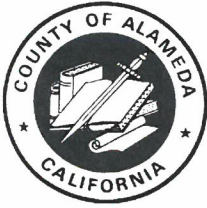
The County’s Board of Supervisors (“Board”) shall establish and appoint a citizen oversight committee to review and report on the tax’s expenditures annually. The citizen oversight committee shall publicly disclose the tax’s expenditures and report to the Board.

If a majority of the electors voting on the Measure vote to approve, the County shall be authorized to impose the tax at the rate and duration noted above. If the majority of electors do not vote for approval, the Measure will fail, and the tax will not be levied within the County.

This Measure is placed on the ballot by the County’s Board.

DONNA R. ZIEGLER
County Counsel

The above statement is an impartial analysis of Measure W, which is printed in full in this sample ballot pamphlet. If you desire an additional copy of the measure, please call the Elections Official's office at (510) 272-6933 and a copy will be mailed at no cost to you. You may also access the full text of the measure on the Alameda County website at the following address: www.acvote.org.



BALLOT MEASURE ARGUMENT
SUBMISSION FORM

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Alameda County
AUG 12 2020
Reg. of Voters

Submission of: (select one)

Argument in Favor (300 words or less) Argument Against (300 words or less)

Measure letter: W
Title of Election: Presidential General
Jurisdiction: Alameda County
Election Date: 11/3/20

Submitted by: (select one)

- The Governing Body of Alameda County, a school district, or a special district
A governing board member who signs an argument must be authorized to do so by the governing board.
- Bona Fide Organization
Arguments from a bona fide organization must be signed by one of the principal officers. The individual signing an argument on behalf of a bona fide organization does not have to be a registered voter in the jurisdiction.
- Individual(s) eligible to vote on the measure
Individual(s) signing an argument must be registered voters eligible to vote on the measure.

Indicate County Board Member or Specific District: (if applicable)
Name of Organization/Association: (if applicable)

Home Together 2020, Yes on W

FPPC # 1420738

Contact Person's Printed Name:

Dave Brown

Address:

[Redacted Address]

Title:

Campaign Principal Officer

Phone #:

[Redacted Phone Number]

Fax #:

E-Mail:

[Redacted Email Address]

Permission to Post Contact Information on Internet

Grant Deny

Permission to the Alameda County Registrar of Voters to post the below listed information on the Alameda County Registrar of Voters internet site.

INFORMATION TO BE POSTED:

Name:(Print)	Address:
Phone #:	Fax #:
E-Mail Address:	Website Address:
Signature:	Date:

Argument/Rebuttal Signatures

Submitted by:

Name: Victor Flores Phone#: [Redacted]
 Email: [Redacted]

Official Use Only: Date Stamp
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Reg. of Voters

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Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure W Election Date: 11/5/20 Jurisdiction: Alameda County

- Argument in Favor (300 words or less) Argument Against Measure (300 words or less)
 Rebuttal to Argument Against (250 words or less) Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district
 Bona Fide Organization
 Individual (s) eligible to vote on the measure

1.	Print Name:	Title:			
	<u>Gloria Bruce</u>	<u>Executive Director, East Bay Housing Organizations</u>	[Redacted]	[Redacted]	<input checked="" type="checkbox"/>
	Residence Address:		[Redacted]		
	Signature:	Date:	[Redacted]	<u>8/06/2020</u>	
2.	<u>Elizabeth Varela</u>	<u>Executive Director, Building Futures with Women and Children</u>	[Redacted]	[Redacted]	<input checked="" type="checkbox"/>
	Residence Address:		[Redacted]		
	Signature:	Date:	[Redacted]	<u>8/7/2020</u>	
3.	<u>Sandra J. Johnson</u>	<u>Treasurer, United Seniors of Alameda County</u>	[Redacted]	[Redacted]	<input checked="" type="checkbox"/>
	Residence Address:		[Redacted]		
	Signature:	Date:	[Redacted]	<u>8/10/2020</u>	
4.	<u>JERRY W MAEKIN, Bishop</u>	<u>Senior Glad Tidings Church (Hayward)</u>	[Redacted]	[Redacted]	<input checked="" type="checkbox"/>
	Residence Address:		[Redacted]		
	Signature:	Date:	[Redacted]	<u>8/11/2020</u>	
5.	<u>Morris Wright</u>	<u>President, BBI Construction and Board President, Everyone Home</u>	[Redacted]	[Redacted]	<input checked="" type="checkbox"/>
	Residence Address:		[Redacted]		
	Signature:	Date:	[Redacted]	<u>8/11/2020</u>	

Measure W Argument In Favor

1. Bishop Macklin, Senior Pastor Glad Tidings Church - Hayward
2. Gloria Bruce, Executive Director, East Bay Housing Organizations
3. Moe Wright, Principal of BBI Construction, Board Chair, EveryOne Home
4. Liz Varela, Executive Director, Building Futures with Women and Children
5. Sandra Johnson, Treasurer, United Seniors of Alameda County

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Alameda County

AUG 12 2020

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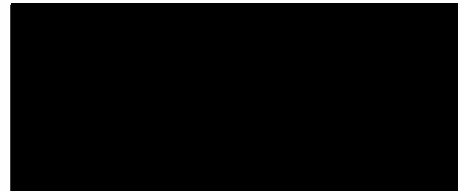
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Alameda County

AUG 12 2020

Reg. of Voters

Dear Alameda County ROV,

Victor Flores is a member of the Alameda County Measure W Campaign. He is the authorized representative of the campaign to submit the argument in favor for Measure W to Alameda County Registered of Voters.



Dave Brown
Measure W Campaign Chair
August 12, 2020

Paid for by Home Together 2020, Yes on W. Sponsor by Kaiser Foundation Health Plan Inc. FPPC# 1420738

ARGUMENT IN FAVOR OF MEASURE W

Your YES vote on Measure W will help address Alameda County's homeless crisis, protecting our most vulnerable neighbors: seniors, veterans, families and people who can't keep up with skyrocketing housing costs and are homeless or at risk of losing their homes.

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Specifically, Measure W provides urgently needed funding that Alameda County can use to:

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- Provide housing assistance, mental health resources, and substance abuse treatment for our most vulnerable residents.
- Help people who are at risk of homelessness stay in their homes.
- Increase hygiene and sanitation services
- Support homeless veterans, seniors and families with services.
- Increase employment opportunities through job training.
- Shelter people experiencing homelessness to reduce COVID-19 impacts.

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Very low-income individuals and families already at risk of becoming homeless are most vulnerable during the COVID-19 pandemic. This measure will help keep people who are risk of homelessness in their homes and shelter people who are experiencing homelessness.

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Housing prices are out of control. Seniors, veterans, people with disabilities and others living on a fixed income can't afford rents.

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82% of those who are currently experiencing homelessness in Alameda County lived here before losing their home. This measure will help prevent local residents from becoming homeless in the first place.

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Policy experts, service providers and community members have worked carefully over the past year to build a comprehensive plan to address homelessness in our county. Called the Home Together Plan, it is available for review at www.hometogether2020.org.

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Join housing and homeless service providers, regional homeless organizations and advocates, elected officials and community leaders across Alameda County. Together we can make a difference by investing in desperately needed homeless services across Alameda County. **Vote YES on Measure W!**

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www.hometogether2020.org

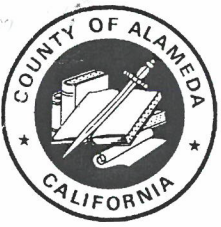
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BALLOT MEASURE ARGUMENT

SUBMISSION FORM

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Alameda County
AUG 12 2020
Reg. of Voters

Submission of: (select one)

Submission options: Argument in Favor (300 words or less), Argument Against (300 words or less). Measure letter: W (sales tax). Title of Election: General Election. Jurisdiction: Oakland USD Alameda County. Election Date: November 3, 2020.

Submitted by: (select one)

Submission categories: The Governing Body of Alameda County, a school district, or a special district; Bona Fide Organization; Individual(s) eligible to vote on the measure.

Indicate County Board Member or Specific District: (if applicable)
Name of Organization/Association: (if applicable)

Alameda County Taxpayers Assoc., Inc.

Contact information fields: Contact Person's Printed Name (Marcus Crawley), Title (President), Address, Phone #, Fax #, E-Mail.

Permission to Post Contact Information on Internet

Grant Deny

Permission to the Alameda County Registrar of Voters to post the below listed information on the Alameda County Registrar of Voters internet site.

INFORMATION TO BE POSTED:

Posting information fields: Name (Print) (Marcus Crawley), Address, Phone #, Fax #, E-Mail Address, Website Address (n/a), Signature, Date (August 12, 2020).

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: Marcus Crawley Phone#: [REDACTED]
 Email: [REDACTED]

RECEIVED
 Alameda County
 AUG 12 2020
 Reg. of Voters

No more than five signatures shall appear with any argument submitted. If more than five are submitted, only the first five will appear on the voter information pamphlet.

Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure W Election Date: 11/3/2020 Jurisdiction: Alameda County

- | | |
|--|---|
| <input type="checkbox"/> Argument in Favor
(300 words or less) | <input checked="" type="checkbox"/> Argument Against Measure
(300 words or less) |
| <input type="checkbox"/> Rebuttal to Argument Against
(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
(250 words or less) |

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County,
 a school district, or a special district
 Bona Fide Organization
 Individual (s) eligible to vote on the
 measure

1.	Print Name: <u>Marcus Crawley</u>	Title: <u>Pres.- Alameda County Taxpayers Assoc.</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Residence Address: <u>[REDACTED]</u>				
	Signature: <u>[REDACTED]</u>	Date: <u>8/12/20</u>			
2.	Print Name: <u>Thomas Rubin</u>	Title: <u>V.P.- Alameda County Taxpayers Assoc.</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Residence Address: <u>[REDACTED]</u>				
	Signature: <u>[REDACTED]</u>	Date: <u>8/12/20</u>			
3.	Print Name: <u>Terri Lutz</u>	Title: <u>member</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Residence Address: <u>[REDACTED]</u>				
	Signature: <u>[REDACTED]</u>	Date: <u>8-12-20</u>			
4.	Print Name: <u>Peter Kavaler</u>	Title: <u>voter</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Residence Address: <u>[REDACTED]</u>				
	Signature: <u>[REDACTED]</u>	Date: <u>8-12-20</u>			
5.	Print Name: <u>Steve Kauzlarich</u>	Title: <u>member</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Residence Address: <u>[REDACTED]</u>				
	Signature: <u>[REDACTED]</u>	Date: <u>8/12/20</u>			

AUG 12 2020

Measure 'W' Opposition Argument; Sales Tax

Reg. of Voters

Vote NO on DECEPTIVE Tax Increases like Measure W. It would push the sales tax rate above 10.0% in much of our County. *That's too much!*

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The County falsely pledges to use this **\$150 million per year tax hike** for a 'homeless & social safety net.' Actually this sales tax will be put into the General Fund to be spent on ANYTHING.

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This sales tax is a REGRESSIVE TAX. It will mostly hurt the less fortunate citizens that it promises to help. The County MIGHT spend some of this sales tax on disadvantaged people for a year or two, then the Board of Supervisors will change its mind and spend the funds on something else.

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Every household in Alameda County has a debt of \$14,269 for County Administration PENSIONS, a Stanford University study determined. But the County has *no plan* for greatly reducing pension costs. The true reason for this tax increase is for the Administration to pay off a little of the pension debt (a 'bailout'), so that the County can keep floating its *unsustainable* pension scheme.

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The promised 'annual audits and oversight committee' are pure BALONEY, because the County Board of Supervisors has the complete authority to spend General Fund taxes *any way they want* and there's NOTHING the *toothless* 'oversight committee' could do.

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The County already has a Measure BB sales tax with a guarantee to voters that 'all these taxes will be spent in Alameda County,' dedicated for the BART to Livermore extension. Instead of keeping this longstanding BART promise, the Alameda County Leadership, led by the Supervisors, is diverting \$400 million to another Agency to aid a project outside our County.

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Don't write another "blank check" for County politicians to waste!

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Vote NO on this '*bait & switch*' Sales Tax Increase.

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~~293~~
= 283

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: **Marcus Crawley** Phone#: [REDACTED]
 Email: [REDACTED]

No more than five signatures shall appear with any argument submitted. If more than five are submitted, only the first five will appear on the voter information pamphlet.

Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure W Election Date: 11/3/2020 Jurisdiction: Alameda County

- Argument in Favor (300 words or less)
 Argument Against Measure (300 words or less)
 Rebuttal to Argument Against (250 words or less)
 Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district
 Bona Fide Organization
 Individual (s) eligible to vote on the measure

1.	Print Name:	Title:			
	Marcus Crawley	Pres - Alameda County Taxpayers Assoc.			
	Residence Address:	[REDACTED]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Signature:	[REDACTED]			
		Date:			8/16/20
2.	Print Name:	Title:			
	Thomas Rubin	V.P. - Alameda County Taxpayers Assoc.			
	Residence Address:	[REDACTED]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Signature:	[REDACTED]			
		Date:			8/16/20
3.	Print Name:	Title:			
	Terri Lutz	member			
	Residence Address:	[REDACTED]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Signature:	[REDACTED]			
		Date:			8/16/20
4.	Print Name:	Title:			
	Peter Kavaler	member			
	Residence Address:	[REDACTED]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Signature:	[REDACTED]			
		Date:			8/16/20
5.	Print Name:	Title:			
	Steve Kauslarich	member			
	Residence Address:	[REDACTED]	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Signature:	[REDACTED]			
		Date:			8/16/20

Rebuttal to Argument in Favor of Measure ‘W’ Sales Tax

It will cost the average household \$262 per year. With Alameda County’s unemployment rate above 13% and COVID-19 inflating prices of life’s necessities, our neighbors **can’t afford** this tax hike.

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It’s a \$1.5 Billion “Blank Check.” Alameda County Supervisors can spend *all* \$1,500,000,000.00 *any way they* want. We decoded the legalese: Measure W “is enacted *solely* for general governmental purposes and not for specific purposes. *All* of the proceeds from the tax ... shall be placed in the County’s general fund.” (Section 2.08.401) Translation: Supervisors “can” decide to spend **nothing** (\$0.00, *zilch*, nada) **for helping the homeless.**

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It will be diverted to Administrators’ pay. Supervisors give Administrator Susan Muranishi annual pay and benefits totaling \$787,431.72. (TransparentCalifornia.com) That’s 18 times the county’s per capita income! The County paid 1,466 bureaucrats more than \$200,000 last year. *Measure W would pick your pocket to fill theirs!*

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It will be shunted to Bureaucrats’ “Cadillac” pensions. The average County full career pension is \$101,057 annually for life. (TransparentCalifornia.com) *Measure W would “bail out” their unsustainable scheme.*

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It’s unnecessary. Proposition 15 could generate an annual \$185,000,000 windfall for Alameda County’s General Fund. Voters recently approved Alameda County affordable/homeless housing bonds costing \$953,194,950 (Measure A1). *Enough!*

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It’s deceptive. Supervisor Chan’s top County aide is managing the “yes” campaign from his Walnut Creek mansion with fat corporate contributions. **“Help the Homeless” is just their campaign slogan designed to fool you.** Shame on them for exploiting society’s most vulnerable to enrich themselves. *Don’t take their bait.*

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Vote NO.

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237

Argument/Rebuttal Signatures

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AUG 17 2020

Reg. of Voters

Submitted by:

Name: Victor Flores Phone#: [REDACTED]

Email: [REDACTED]

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Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure ✓ Election Date: 11/3/20 Jurisdiction: Alameda County

- | | |
|---|---|
| <input type="checkbox"/> Argument in Favor
(300 words or less) | <input type="checkbox"/> Argument Against Measure
(300 words or less) |
| <input checked="" type="checkbox"/> Rebuttal to Argument Against
(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
(250 words or less) |

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County,
a school district, or a special district

Bona Fide Organization

Individual (s) eligible to vote on the
measure

1. Print Name: Sandra J. Johnson Title: _____
Residence Address: [REDACTED]
Signature: [REDACTED] Date: 8/16/20

2. Print Name: Elizabeth Vasele Title: Executive Director
Residence Address: [REDACTED]
Signature: [REDACTED] Date: 8/16/2020

3. Print Name: Gloria Bruce Title: Executive Director
Residence Address: [REDACTED]
Signature: [REDACTED] Date: 8/16/2020

4. Print Name: Morris Wright Title: _____
Residence Address: [REDACTED]
Signature: [REDACTED] Date: 8/16/20

5. Print Name: JERRY W MACKIN Title: PASTOR
Residence Address: [REDACTED]
Signature: [REDACTED] Date: 8/17/2020

OK
OK
OK
OK
OK



BALLOT MEASURE ARGUMENT

SUBMISSION FORM

Official Use Only: Date Stamp
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AUG 17 2020
Reg. of Voters

Submission of: (select one)

[X] Argument in Favor
(300 words or less)

[] Argument Against
(300 words or less)

Measure letter: W

Title of Election: General Presidential

Jurisdiction: Alameda County

Election Date: 11/3/20

Submitted by: (select one)

[] The Governing Body of Alameda County, a school district, or a special district

A governing board member who signs an argument must be authorized to do so by the governing board.

[] Bona Fide Organization

Arguments from a bona fide organization must be signed by one of the principal officers. The individual signing an argument on behalf of a bona fide organization does not have to be a registered voter in the jurisdiction.

[X] Individual(s) eligible to vote on the measure

Individual(s) signing an argument must be registered voters eligible to vote on the measure.

Indicate County Board Member or Specific District: (if applicable)

Name of Organization/Association: (if applicable)

Victor Flores

Contact Person's Printed Name:

Victor Flores

Address:

[Redacted Address]

Title:

Campaign Coordinator

Phone #:

[Redacted Phone]

Fax #:

E-Mail:

[Redacted Email]

Permission to Post Contact Information on Internet

[] Grant [X] Deny

Permission to the Alameda County Registrar of Voters to post the below listed information on the Alameda County Registrar of Voters internet site.

INFORMATION TO BE POSTED:

Name:(Print)

Address:

Phone #:

Fax #:

E-Mail Address:

Website Address:

Signature:

Date:

Rebuttal to the Argument Against Measure W

The homelessness crisis in Alameda County has only gotten worse during the COVID pandemic. We have to take **bold** action now. Measure W is that bold step.

Don't be misled by the deceptive opposition argument from a group with a political agenda. Here's the truth:

Measure W provides urgently needed funding that policy experts absolutely **can** use to fund critical homeless services.

Measure W funds are **100% eligible** to fund the "Home Together" plan – a plan that is the result of a year-long policy making process with experts, community members and homeless services providers. This carefully crafted plan contains a comprehensive strategy to end homelessness in Alameda County and provide **community oversight** for all investments.

Read the plan at www.hometogether2020.org.

There is no time for political fights. 82% of those who are currently experiencing homelessness in Alameda County lived here before losing their home. We must move swiftly and courageously to help our neighbors and prevent homelessness.

The Home Together plan will also:

- Provide housing assistance, mental health resources, and substance abuse treatment for our most vulnerable residents.
- Help people who are at risk of homelessness stay in their homes.
- Increase hygiene and sanitation services
- Support homeless veterans, seniors and families with services.
- Increase employment opportunities through job training.
- Shelter people experiencing homelessness to reduce COVID-19 impacts.

Join the East Bay Housing Organizations, The United Seniors of Alameda County and community groups across our County. Take a decisive stand against homelessness, vote YES on W.

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Titles and Order for Rebuttal

1. Bishop Macklin, Senior Pastor Glad Tidings Church - Hayward
2. Gloria Bruce, Executive Director, East Bay Housing Organizations
3. Moe Wright, Principal of BBI Construction, Board Chair, EveryOne Home
4. Liz Varela, Executive Director, Building Futures with Women and Children
5. Sandra Johnson, Treasurer, United Seniors of Oakland and Alameda County

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AUG 17 2020

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JUL 31 2020

REVISED

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RESOLUTION NO. 2020-302

A RESOLUTION ADDING TO THE BALLOT OF THE ELECTION TO BE HELD ON NOVEMBER 3, 2020 THE QUESTION OF WHETHER THE COUNTY OF ALAMEDA SHALL IMPOSE A TRANSACTIONS AND USE TAX FOR GENERAL COUNTY PURPOSES.

WHEREAS, the County of Alameda does not currently have sufficient resources to meet all of the basic needs of its residents; and

WHEREAS, the County of Alameda has prioritized, through its Vision 2026 campaign, the elimination of homelessness, poverty, hunger, and unemployment; and

WHEREAS, the County of Alameda expects a significant reduction in revenues due to COVID-19; and

WHEREAS, the County of Alameda can better meet the needs of its population with an additional local source of revenue to fund essential county services; and

WHEREAS, a one-half percent (0.5%) general sales and use tax would generate an estimated \$150 million per year for 10 years for essential county services; and

WHEREAS, it is the judgment of the Board of Supervisors to order an election to submit this measure to the voters and to consolidate such election with the other elections to be held on November 3, 2020;

NOW, THEREFORE, the Board of Supervisors of the County of Alameda resolves, determines and directs as follows:

SECTION I

The Registrar of Voters of the County of Alameda is hereby instructed to print on the sample ballots and on the official ballots and in the Voter Pamphlet for the State of California Election to be held November 3, 2020 the following measure to be voted upon at said election in the following form and to print the full text of the measure set forth in Attachment A in the voter information pamphlet to be distributed to the voters:

COUNTY OF ALAMEDA MEASURE []

Shall a County of Alameda ordinance be adopted to establish a half percent sales tax for 10 years, to maintain and improve essential County services, including housing and services for those experiencing homelessness, mental health services, job training, social safety net and other general fund services, providing approximately \$150,000,000 annually, with annual audits and citizen oversight?	YES
	NO

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The Registrar is directed to take all steps necessary to hold the election in accordance with law and these specifications.

The Registrar is also directed and authorized to certify the results to the Board of Supervisors of the County of Alameda both for voters throughout the County and for those in the unincorporated areas of the County.

SECTION II

The purpose of this election is to comply with the requirements of Article XIIC, section 2 of the California Constitution and California Government Code sections 53720 *et seq.* that the voters of the County approve taxes.

SECTION III

If a majority of the electors voting on the measure at the election held November 3, 2020 vote for County of Alameda Measure __ [Measure designation to be determined] then the County of Alameda Sales and Use Tax, Alameda County General Ordinance Code Sections 2.08.400 – 2.08.420, shall be amended as provided above and in Attachment A.

THE FOREGOING was **PASSED** and **ADOPTED** by the Board of Supervisors of the County of Alameda, on this __ day of July, 2020, by the following vote, to wit:

AYES: Supervisors Carson, Chan, Haggerty, Miley & President Valle

NOES: None

EXCUSED: None

ABSTAINED: None



PRESIDENT, BOARD OF SUPERVISORS

ATTEST:

Anika Campbell-Belton
Clerk, Board of Supervisors

BY: 

APPROVED AS TO FORM:
DONNA R. ZIEGLER, COUNTY COUNSEL

BY: 
Farand C. Kan, Deputy County Counsel

JUL 31 2020

REVISED

ATTACHMENT A

Reg. of Voters

ORDINANCE NO. 2020- 44

AN ORDINANCE OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, ADDING ARTICLE VII TO CHAPTER 2.08 OF THE ALAMEDA COUNTY ORDINANCE CODE, IMPOSING A TRANSACTIONS AND USE TAX FOR GENERAL COUNTY PURPOSES.

WHEREAS, the County of Alameda does not currently have sufficient resources to meet all of the basic needs of its residents; and

WHEREAS, the County of Alameda has prioritized, through its Vision 2026 campaign, the elimination of homelessness, poverty, hunger, and unemployment; and

WHEREAS, the County of Alameda expects a significant reduction in revenues due to COVID-19; and

WHEREAS, the County of Alameda can better meet the needs of its population with an additional local source of revenue to fund essential county services; and

WHEREAS, a one-half percent (0.5%) general sales and use tax would generate an estimated \$150 million per year for 10 years for essential county services;

NOW, THEREFORE, the Board of Supervisors of the County of Alameda ordains as follows:

SECTION I

Chapter 2.08, Article VII (Sections 2.08.400 through 2.08.420) of the Alameda County Ordinance Code is added as follows:

Article VII – County of Alameda Sales and Use Tax

2.08.400 Title.

- A. This article shall be known as the County of Alameda Sales and Use Tax ordinance. The tax described in this article shall be referred to as the "County of Alameda Sales and Use Tax" (the "tax").
- B. This article shall be applicable throughout the incorporated and unincorporated territory of Alameda County, California (the "County").

2.08.401 General tax.

The County of Alameda Sales and Use Tax is enacted solely for general governmental purposes for the County and not for specific purposes. All of the proceeds from the tax imposed by this Chapter shall be placed in the County's general fund and used for purposes consistent with general fund expenditures of the County.

2.08.402 Citizen oversight committee.

- A. Upon enactment of this article, the board of supervisors shall establish and appoint a citizen oversight committee.
- B. The citizen oversight committee shall annually review the expenditure of the County of Alameda Sales and Use Tax for the prior year. The citizen oversight committee shall publicly disclose the expenditures and shall report to the board of supervisors on the conformity of such expenditures with Section 2.08.401.

2.08.403 Audit requirement.

Mandatory, annual audits shall be conducted of the revenues and expenditures of the County of Alameda Sales and Use Tax. The audits shall be conducted by independent certified public accountants that are not employees of the County of Alameda. The audits shall be reviewed annually by the citizen oversight committee.

2.08.404 Operative date.

“Operative date” means the first day of the first calendar quarter commencing more than one hundred and ten (110) days after the Effective Date of this article as provided in Section 2.08.419 of this ordinance .

2.08.405 Enactment of retail transactions and use tax.

- A. This article is adopted to achieve the following general purposes:
 - 1. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 and of Sections 7285 and 7292.2 of Part 1.7 of Division 2 of the California Revenue and Taxation Code that authorize the county to adopt this article, and such tax shall be operative only if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose;
 - 2. To enact a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the California Revenue and Taxation Code;
 - 3. To enact a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization and State Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization and Department of Tax and Fee Administration in administering and collecting the California sales and use taxes; and

4. To enact a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon each person subject to taxation under the provisions of this article.

- B. The provisions of this article shall be interpreted in order to accomplish the purposes that are set forth in this section.

2.08.406 Contract with state.

Prior to the operative date (as determined by Section 2.08.404 of this ordinance), the county shall contract with the California State Board of Equalization, the California Department of Tax and Fee Administration, or other appropriate state agency, to perform all functions incident to the administration and operation of this article; provided that, if the county shall not have contracted with the appropriate state agency prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

2.08.407 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of Alameda County at the rate of one-half of one percent (0.5%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this article.

2.08.408 Place of sale.

- A. For purposes of this article, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made.
- B. In the event a retailer has no permanent place of business in the State of California or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization and State Department of Tax and Fee Administration.

2.08.409 Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the incorporated and unincorporated territory of Alameda County of tangible personal

property purchased from any retailer on and after the operative date of this article for storage, use or other consumption in said territory at the rate of one-half of one percent (0.5%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

2.08.410 Incorporation of provisions of state law.

Except as otherwise provided in this article and except insofar as any provisions of this article may be inconsistent with Part 1.6 of Division 2 of the California Revenue and Taxation Code, all of the provisions of Part 1 (commencing at Section 6001) of Division 2 of the California Revenue and Taxation Code are hereby adopted and made a part of this article as though fully set forth herein.

2.08.411 Limitations on adoption of state law and collection of use taxes.

The following requirements shall be followed in applying the provisions of Part 1 of Division 2 of the California Revenue and Taxation Code to this article:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, said substitution shall not be made when:
1. The word "state" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Department of Tax and Fee Administration, State Treasury or the Constitution of the State of California;
 2. The result of that substitution would require action to be taken by or against this county or any agency, officer or employee thereof, rather than by or against the State Board of Equalization or State Department of Tax and Fee Administration, in performing functions incident to the administration or operation of this article;
 3. In those sections, including but not limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property that would not otherwise be exempt from this tax, while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property that would not be subject to tax by the State of California under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the California Revenue and Taxation Code.
- B. The word "county" shall be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 and in the definition of that phrase in Section 6203 of the California Revenue and Taxation Code.

2.08.412 Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the California Revenue and Taxation Code, an additional transactor's permit shall not be required by this article.

2.08.413 Exemptions and exclusions.

- A. In addition to any other exemption or exclusion required by law, there shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from computation of the amount of transactions tax imposed by this article, gross receipts from:
 1. The sale of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States or any foreign government;
 2. The sale of property to be used outside the county which is shipped to a point outside the county pursuant to the contract of sale, by delivery to such point by the retailer or the retailer's agent or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, delivery to a point outside the county shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code; by a combination of registration to an out-of-county address and a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

- b. With respect to commercial vehicles, by a combination of registration to a place of business out of county and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 3. The sale of tangible personal property, if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this article;
 4. The lease of tangible personal property that constitutes a continuing sale of such property for any period of time for which the lessor is obligated to lease the property for an amount that was fixed by a lease executed prior to the operative date of this article; and
 5. For the purposes of subsections (B)(3) and (B)(4), the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, regardless of whether such right is exercised.
- C. There are exempted from computation of the amount of the use tax imposed by this article, gross receipts from the following storage, use or other consumption of tangible personal property:
1. Any sale that has been subject to a transactions tax under any state-administered transactions and use tax ordinance;
 2. The sale of other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States or any foreign government. This exemption is in addition to the exemptions set forth in Sections 6366 and 6366.1 of the California Revenue and Taxation Code;
 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract that was entered into prior to the operative date of this article;
 4. If the possession of or the exercise of any right or power over the tangible personal property shall arise under a lease that constitutes a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease that was executed prior to the operative date of this article;
 5. For the purposes of subsections (C)(3) and (C)(4), the storage, use, or other consumption or the possession of or exercise of any right or power over tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or

lease has the unconditional right to terminate the contract or lease upon notice, regardless of whether such right is exercised;

6. Except as provided in subsection (C)(7), a retailer engaged in business in Alameda County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into Alameda County or participates within Alameda County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in Alameda County or through any representative, agent, canvasser, solicitor, subsidiary or person in Alameda County under the authority of the retailer; and
 7. "A retailer engaged in business in Alameda County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code. The retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle or aircraft at an address in Alameda County.
- D. Any person subject to use tax under this article may credit the amount of such tax against any transactions tax paid to a county or district imposing or a retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the California Revenue and Taxation Code with respect to the sale of property or the storage, use or other consumption of which is subject to the use tax.

2.08.414 Amendment of state law.

After the operative date of this article, all amendments to Part 1 of Division 2 of the California Revenue and Taxation Code relating to sales and use taxes that are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code and all amendments to Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code, shall automatically become a part of this article; provided, however, that no such amendment shall operate so as to affect the rate of tax imposed by this article.

2.08.415 Enjoining of collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the county, or against any officer of the state or the county, to prevent or enjoin the collection under this article or Part 1.6 of Division 2 of the California Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

2.08.416 Severability.

If any provision of this article or the application thereof to any person or circumstance is held invalid, the remainder of the article and the application of such provision to other persons or circumstances shall not be affected thereby.

2.08.417 Savings clause.

This article shall not be interpreted in any manner that conflicts with the laws or constitutions of the United States or the State of California.

2.08.418 Termination of transactions and use tax.

This article shall remain in effect only until March 31, 2031 and as of that date it shall be repealed by operation of this section unless a later ordinance is adopted and approved by a majority vote of the eligible voters of this County prior to March 31, 2031 that shall have the effect of deleting or extending the termination date set forth herein.

2.08.419 Effective date.

Except as otherwise provided in this Ordinance, this Ordinance shall take effect the day after the election at which it is approved by a majority vote of the eligible voters of Alameda County.

2.08.420 Conflict with other local transactions and use tax.

In the event that both this tax measure and another local transactions and use tax measure receive the sufficient numbers of votes to be approved at the same election, and passage of both measures would cause the combined tax rate limit allowed under Part 1.6 and Part 1.7 of Division 2 of the California Revenue and Taxation Code to be exceeded, the measure receiving the overall greater number of affirmative votes shall prevail.

SECTION II

Section I of this Ordinance, and all the provisions thereof, shall become effective only upon affirmative passage by a majority vote of the eligible voters of Alameda County pursuant to the California Constitution, Article XIIC, section 2; California Government Code section 53723; California Revenue & Taxation Code section 7285; California Elections Code section 9140; and other applicable law.

Before the expiration of 15 days after its adoption by the Board of Supervisors, this ordinance shall be published once with the names of the members voting for and against the same in the Inter-City Express, a newspaper published in the County of Alameda.

This ordinance was adopted by the Board of Supervisors of the County of Alameda, State of California, on July _____, 2020, by the following called vote:

ATTACHMENT A

AYES: Supervisors Carson, Chan, Haggerty, Miley & President Valle

NOES: None

EXCUSED: None

ABSTAINED: None



President of the Board of Supervisors
County of Alameda, State of California

ATTEST:

Clerk of the Board of Supervisors

By: _____



APPROVED AS TO FORM:

DONNA R. ZIEGLER, County Counsel

By: _____



Farand C. Kan, Deputy County Counsel