

**CITY OF ISLETON
MEASURE D**

D For a period of five (5) years shall a one-half cent transactions and use tax, to be used solely to fund Public Safety and Parks and Recreation projects and services for the City of Isleton, be adopted?

IMPARTIAL ANALYSIS OF MEASURE D

Prepared by City Attorney

The City Council of the City of Isleton has placed Measure D on the November 4, 2014 ballot. California Revenue and Taxation Code section 7285.91 authorizes the City Council to levy a special transactions and use tax via ordinance, provided the ordinance establishing the tax is ultimately approved by the voters. Measure D would, if approved by voters, raise revenue for specific services in the City of Isleton by establishing a 0.50 percent (i.e., 1/2 cent) transactions and use tax for a period of five years.

A transactions and use tax is administered by the State Board of Equalization. Once established, a transactions and use tax is allocated to the city where any goods are delivered or placed into use. The transactions and use tax that would be established by Measure D is also considered to be a "special tax."

As a "special tax," the revenue generated by Measure D may only be used for specific purposes. The ballot question for Measure D states that the 0.50 percent transactions and use tax will be used "solely to fund Public Safety and Parks and Recreation projects and services." Because this transactions and use tax would be a "special tax," the City of Isleton would be required to use tax proceeds only for these services.

Also, because Measure D is a "special tax," it will only be approved if 2/3 (over 66.66%) of voters vote in favor of it. If approved, Measure D would become operative on April 1, 2015, and would remain in effect until March 31, 2020, a period of five years. The tax would expire at the end of the five-year period unless it is reauthorized by a majority of the voters at a future election that occurs prior to the expiration of the tax.

A "YES" vote is a vote to approve the ordinance levying the 0.50 percent transactions and use tax. A "NO" vote is a vote against the tax.

s/Jeffrey A. Mitchell, City Attorney

FULL TEXT OF MEASURE D

For a period of five (5) years shall a one-half cent transactions and use tax, to be used solely to fund Public Safety and Parks and Recreation projects and services for the City of Isleton, be adopted?

ARGUMENT IN FAVOR OF MEASURE D

This is a special tax to pay for public safety and parks and recreation. It will pay for law enforcement, fire protection, and park maintenance, etc.

The Great Recession has left us with declining federal and state funding and declining property tax due to lower assessed values. This has made it a real challenge to provide the most basic of services. We have had to reduce city

staff; we have disbanded our police force and contracted with Sacramento County Sheriff Dept. We have had to defer maintenance on our streets, city buildings and storm drains. The Fire Department has aging fire fighting and protective equipment that is well past it useful life and needs replacement.

The state and county keep most of the sales tax collected in Isleton with only one cent per dollar spent coming back to Isleton. With the passage of this measure we will get back one and one-half cents per dollar spent, there by increasing our sales tax revenue by fifty percent. The increase will be for a term of five years.

Please approve this measure and help move this town towards prosperity.

s/Robert Jankovitz
Vice Mayor

**NO REBUTTAL TO ARGUMENT IN FAVOR OF
MEASURE D WAS FILED**

NO ARGUMENT AGAINST MEASURE D WAS FILED