

## CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE J

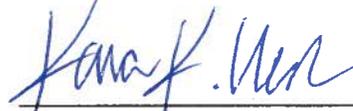
Measure J, if approved by a majority of the voters voting on the measure, will continue for eight (8) years a one-quarter cent sales tax previously adopted by City of Woodland voters in 2010 (Measure V). Unless the continuation is approved by the voters, the existing one-quarter cent sales tax will sunset and expire on September 30, 2014. If Measure J is adopted, it will extend the one-quarter cent sales tax until September 30, 2022.

Measure J proposes to raise revenue for general City of Woodland purposes by continuing the current one-quarter cent sales tax within the City of Woodland. The tax would be paid in addition to current state and local sales taxes and would continue to be collected at the same time and in the same manner as the existing sales tax.

State law allows the City to levy a transaction and use (i.e. a "sales") tax at certain rates, including a 0.25 percent rate if the tax is approved by a majority of the voters voting on the measure. The City Council of the City of Woodland voted on January 7, 2014 to place Measure J on the ballot.

Measure J would continue the existing sales tax, which is used for city services, programs, and facilities. Measure J would maintain the overall effective sales tax rate in the City of Woodland at 8.25%. Because this tax would continue to be a "general tax," the City would be able to use the tax proceeds for any legal governmental purpose without restriction. The City would not be legally bound in any way to use the tax monies for any special purpose or for any particular program or service. However, the City Council could choose to allocate some or all of the revenue from the extended sales tax according to the voters' preferences on the advisory measures (Measures K, L, M, and N), which ask the City's voters about their funding preferences concerning whether the tax revenue should be used to fund youth and teen programs, educational and youth literacy programs, public safety, and/or utility ratepayer assistance.

The City would continue to be required to annually prepare a detailed report of income and expenditures of sales tax revenues and to present the report to the public and to publish it in local newspapers.



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Kara K. Ueda  
Woodland City Attorney

**The above statement is an impartial analysis of Ordinance 1558, Measure J. If you desire a copy of the Ordinance or Measure, please call the elections official's office at (530) 661-5806, and a copy will be mailed at no cost to you.**