

**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF
MEASURE O: RIO VISTA GENERAL CITY SERVICES TAX MEASURE**

The City Council of the City of Rio Vista has placed Measure O on the November 3, 2020 ballot. Measure O would, if approved by voters, raise revenue for general governmental purposes in the City of Rio Vista by establishing a 0.75 percent (i.e., $\frac{3}{4}$ cent) transactions and use (sales) tax. A transactions and use tax is administered by the California Department of Tax and Fee Administration, and is allocated to the city where any goods are delivered or placed into use.

The sales tax that would be established is considered to be a "general tax." As a general tax, the revenue generated by Measure O will be deposited in the City's general fund and the City will be able to use those tax proceeds for any legal governmental purpose.

Also, because Measure O is a general tax, it will be approved if a simple majority (over 50%) of voters vote in favor of it. If approved, Measure O would become operative on April 1, 2022, and would remain in effect for a period of five (5) years. The projected revenue from this transactions and use tax is between \$1,109,000 and \$1,304,000 annually for each of the five (5) years Measure O would remain in effect.

A "**YES**" vote is a vote in favor of authorizing the transactions and use tax. A "**NO**" vote is a vote against the tax.

Mona G. Ebrahimi
City Attorney

Pursuant to California Elections Code section 9280, if the entire text of the measure is not printed on the ballot, nor in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, a legend substantially as follows:

The above statement is an impartial analysis of Ordinance No. 009-2020 / Measure O. If you desire a copy of the ordinance or measure, please call the elections official's office at (707-374-6567) and a copy will be mailed at no cost to you.