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March 11, 2026

Asha Reed, City Clerk  
1 Frank H. Ogawa Plaza  
Oakland, CA 94612

**RE: Financial Analysis Oakland Public Safety, Cleanliness and Community Accountability Act of 2026**

Dear City Clerk Reed:

I am pleased to submit an impartial financial analysis of the Oakland Public Safety, Cleanliness and Community Accountability Act of 2026.

The Office of the City Auditor conducted this analysis in accordance with Municipal Code Section 3.08.210, which tasks the Office of the City Auditor with preparing an impartial financial analysis of each measure qualifying for placement on a City ballot.

If you have any questions, please contact Stephanie Noble, Assistant City Auditor.

Sincerely,

A handwritten signature in black ink that reads "MCHouston". The signature is written in a cursive, flowing style.

Michael C. Houston  
City Auditor

**THE CITY AUDITOR’S IMPARTIAL FINANCIAL ANALYSIS OF MEASURE \_\_\_\_**

**BALLOT TITLE:**

Oakland Public Safety, Cleanliness and Community Accountability Act of 2026

**Summary**

This measure would levy a new parcel tax for nine years, unless reauthorized by voters, to raise revenue for certain City services including public safety (police, fire, and 911 services), homelessness response activities, and illegal dumping services. The measure would restrict the revenue raised to funding these services.

**Financial Analysis**

If the measure passes, additional annual costs to property owners would be:

<b>Parcel Type</b>	<b>Proposed Annual Tax Rate</b>
Single-family residential	\$192.00 per parcel
Multi-residential	\$131.00 per residential unit
Non-residential	\$224 per single-family equivalent unit, determined by frontage, total square footage, and number of stories

The City Council cannot increase these tax rates but can reduce, suspend, or eliminate these rates by a two-thirds vote of the Councilmembers. Some residents, including very low-income residents and low-income seniors can request exemptions or reduced taxes. In addition, real property owned by religious organizations and schools that are exempt from property tax are also exempt from this tax.

Based on the Alameda County Assessor roll for 2025-26, the Office of the City Auditor estimates this measure would generate approximately \$36 million in the first year.

The measure would also fund administrative requirements of the measure, including a new oversight commission, biennial audits by the City Auditor, and annual financial audits. The measure allows the use of collected revenue to support these expenses.

This analysis is based on the best information available at this time.

MICHAEL C. HOUSTON  
City Auditor