

**CITY OF BURBANK
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C
CITY OF BURBANK CITY SERVICES MEASURE**

The City Council of the City of Burbank has placed Measure C on the November 3, 2026 ballot asking the voters to adopt an ordinance to amend the City's Transient Occupancy Tax ("TOT") to increase the current TOT rate of ten percent (10%), by two percent (2%), for a total TOT of twelve percent (12%).

Under the California Constitution and other related state laws, general taxes may be levied by cities and counties if submitted to and approved by at least a majority of voters within their jurisdictional boundaries.

The City currently imposes a TOT at a rate of ten percent (10%) of the rent paid by guests to occupy a room or space in a hotel or other similar accommodation ("Hotel Accommodations"). This Measure would increase the TOT by two percent (2%) to twelve percent (12%) of the rental room rate. The TOT is paid only by persons, primarily visitors, who occupy Hotel Accommodations, located within the City of Burbank. The City estimates the increase in the TOT will generate \$3,000,000 annually in additional revenue for the City. The revenues generated by the measure would be used to maintain City services including, but not limited to, fire, paramedic, police, 911 response, prepare/respond to wildfires and disasters, prevent property crimes, keep public areas clean/safe, address homelessness, and support youth and senior services.

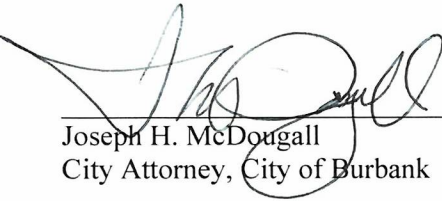
The TOT revenues collected by the City would be placed in the City's General Fund, to be used locally. An annual financial report must be filed in compliance with local, state, and federal law. Because the ordinance is an increase to an existing TOT and is imposed for general governmental purposes, it is classified as a "general tax". If approved by a majority of voters, the TOT increase would become operative on January 1, 2027.

A "Yes" vote is a vote in favor of the two percent (2%) increase in the TOT rate.

A "No" vote is a vote against an increase in the TOT.

This ordinance will be approved if a simple majority (50%+1) of the City of Burbank electorate voting on Measure C vote "Yes".

The above statement is an impartial analysis of Measure C. If you desire a copy of the ordinance, please call the City Clerk's office at (818) 238-5851 and a copy will be mailed at no cost to you. You may also view the full text of Measure C at www.burbankca.gov/TOT-Measure



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