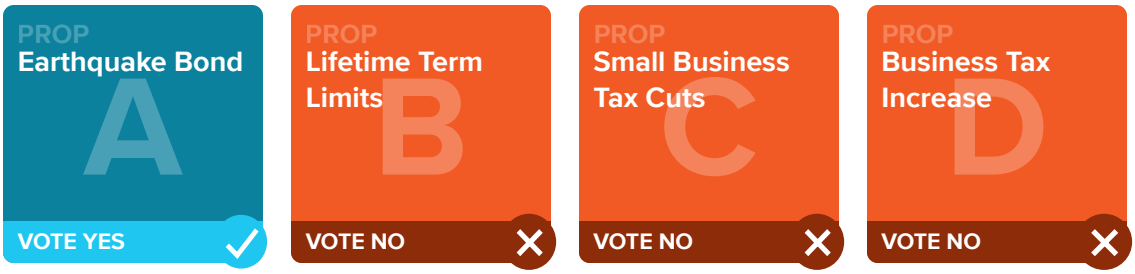
SPUR

a member-supported nonprofit organization

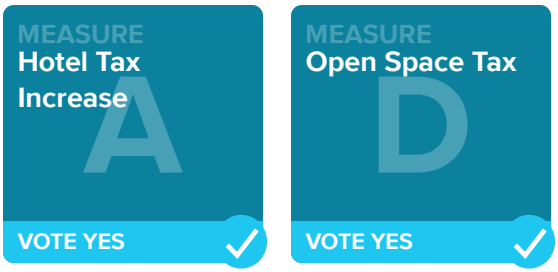
June 2026 Voter Guide

For the June 2026 election, SPUR analyzed local and state measures related to our policy areas on the San Francisco, San José, and Oakland ballots. Our analysis includes the measures' background, equity impacts, and pros and cons and a recommendation on how to vote.

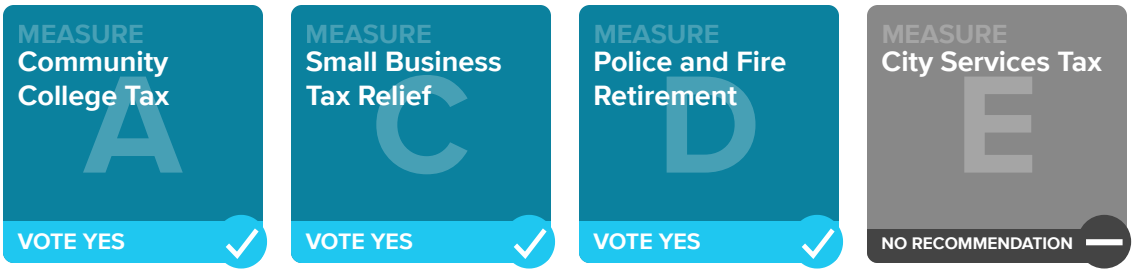
San Francisco (SF)



San José (SJ)



Oakland (OAK)



SF Prop A

Earthquake Bond

BOND

Earthquake Safety and Emergency Response Bond

Provides $535 million for construction, acquisition, renovation, expansion, and seismic retrofitting of critical emergency response and transit infrastructure.

Vote YES

SPUR's Recommendation

The seismic resilience of public safety infrastructure deserves continued public investment because it's critical to disaster response. That's why SPUR supported the 2010, 2014, and 2020 ESER bonds, which have already invested $1.4 billion in earthquake safety. The proposed 2026 ESER bond would ensure that the city's first responders are prepared to save lives, would help keep residents safely housed and public transportation infrastructure running, and would limit the social and economic burden of disasters on households and public institutions.

Read our complete analysis at spurvoterguide.org

SF Prop B

Lifetime Term Limits

CHARTER AMENDMENT

Lifetime Term Limits for Mayor and Members of the Board of Supervisors

Amends the city charter so that members of the Board of Supervisors and the mayor cannot serve for more than two four-year terms over their lifetimes.

Vote NO

SPUR's Recommendation

San Francisco already has term limits. The existing limits balance the goals of reducing incumbency advantage and preserving voter choice. Lifetime bans permanently remove voter choice to elect representatives, and stripping that choice should require a more deliberate and robust process, which this measure did not undergo.

While term limits can increase competition and reduce incumbent power, this measure is unlikely to achieve these objectives on its own and may produce unintended negative consequences. Term limits alone do not fully address the structural factors that shape political power and electoral outcomes.

Additionally, while regular turnover can promote competition, it may limit elected officials' ability to build long-term expertise, particularly in a city with a complex governance structure like San Francisco. The rarity of political candidates returning after a break in service suggests this measure is designed to address a problem that barely exists.

For these reasons, this measure is not a comprehensive solution to the challenges of incumbency power, electoral competitiveness, and equitable representation. Achieving the desired outcomes of generating new ideas and leaders requires reform related to campaign finance and pathways for political leadership development.

Read our complete analysis at spurvoterguide.org

SF Prop C

Small Business Tax Cuts

ORDINANCE

Decreases to Business Taxes

Exempts businesses with gross receipts of under $7.5 million from business taxes and accelerates the timeline on scheduled increases to the existing Top Executive Pay Tax.

Vote NO

SPUR's Recommendation

The comprehensive business tax reform under 2024's Prop. M was developed after months of policy analysis and engagement and has broad support from business, labor, and other stakeholders. Prop. C would not make significant structural changes that warrant another voter measure. It was placed on the ballot primarily to defeat Prop. D, a competing tax measure to increase business taxes. Significantly, it would have a negative net impact on San Francisco's budget, reducing revenues by an estimated $30 million to $40 million per year at a time when the city is already scrambling to fill a $169 million budget gap for the next fiscal year.

Read our complete analysis at spurvoterguide.org

SF Prop D

Business Tax Increase

ORDINANCE

Increases to Business Tax Based on Comparison of Top Executive's Pay to Employees' Pay

Raises tax rates on companies where the top executive earns 100 times more than the median employee.

Vote NO

SPUR's Recommendation

Federal budget cuts could impact as many as 50,000 San Franciscans who rely on Medi-Cal and CalFresh to access health care and food. Developing sound fiscal strategies to mitigate those budget cuts is critical. However, Prop. D could undermine San Francisco's ability to attract private investment at a time when the city's economy is vulnerable. Some retailers, including grocery stores and pharmacies, have plans to close their San Francisco locations if the measure passes. Furthermore, Prop. D would increase risk to the city's revenues by relying on a small number of companies for business tax revenues.

The comprehensive reform under 2024's Prop. M maintained a progressive tax policy that reduced the tax burden on small businesses while protecting the city and taxpayers from volatility and unpredictability. It was developed with rigorous policy analysis and won strong support from a broad coalition. Because the new tax structure only became effective in January 2025, it's too soon to know what its impacts will be. SPUR believes that the efficacy of the newly adopted tax structure should be thoroughly evaluated, and further analysis should be conducted in partnership with business and labor before returning to the voters with a new revenue proposal.

Read our complete analysis at spurvoterguide.org

SJ Measure A
Hotel Tax Increase

TAX ORDINANCE

Transient Occupancy Tax Increase Measure

Increases the San José hotel tax from 10% to 12% to generate approximately $10 million annually for essential city services, effective October 2026.

Vote YES

SPUR's Recommendation

San José needs to address its deficit, and this measure would generate revenue to help address the gap. The proposed tax increase would generate $10 million in urgently needed revenue without raising taxes on San José residents or businesses. Even at 12%, San José's TOT rate would remain competitive. Allocation of the proceeds to the General Fund would provide critical flexibility to address the city's most pressing needs through the annual budget process, which is particularly important during a period of fiscal uncertainty and changing federal funding.

Read our complete analysis at spurvoterguide.org

SPUR acknowledges significant limitations: the city should have taken the time to engage the arts and business community in this measure before moving it to the ballot, thereby ensuring that the revenues would, in part, support economic development and reinvestment in the experience economy. This funding won't by itself address San José's structural budget challenges, but failing to pass it could result in more significant service cuts and service delivery impacts.

SJ Measure D

Open Space Tax

PARCEL TAX

Santa Clara Valley Open Space District Special Parcel Tax

Levies a new, ongoing parcel tax of 2 cents per square foot of building area for the Santa Clara Valley Open Space Authority to invest in wildfire protection, clean water, open space, and agricultural land protection.

Vote YES

SPUR's Recommendation

The measure permanently increases funding for the Santa Clara Valley Open Space Authority through a per-square-foot parcel tax, aiming to protect open space, reduce wildfire risk, improve water and habitat health, support agriculture, expand park access, and ensure strong public oversight of how the money is spent. The OSA has successfully connected people to the outdoors in neighborhoods and created a healthy future for local agriculture and nature connectivity in the region.

From a good-government perspective, SPUR would have preferred that the OSA seek a specified collection period for this tax rather than an indefinite one, especially because funding from Measure T also continues indefinitely. However, the OSA has demonstrated good stewardship of its existing parcel tax funding, and scalable funding is needed. This measure would ensure that the OSA can continue to provide benefits to Santa Clara County residents for many years.

Read our complete analysis at spurvoterguide.org

OAK Measure A

Community College Tax

COUNTY RESOLUTION

Parcel Tax to Fund Community Colleges

Renews previous voter-approved funding for community colleges in Alameda, Berkeley, and Oakland at existing tax rates.

Vote YES

SPUR's Recommendation

Local support from parcel taxes provides critical funding to the PCCD, especially for core academic and student support services that might otherwise be cut as state funding declines. Without increasing the current tax rate on Alameda County residents, this measure would support educational programs exclusively; it would not be reallocated to administrative salaries or other uses. This funding has proven successful in previous reauthorizations and oversight audits, and the PCCD is currently addressing its projected deficit by implementing governance improvements as part of its multi-year District Transformation Plan.

Read our complete analysis at spurvoterguide.org

OAK Measure C

Small Business Tax Relief

ORDINANCE

One-Year Business Tax Exemption for Certain Small and New Businesses

Eliminates for one year the gross receipts tax for existing eligible small businesses and all new businesses that establish a location in Oakland.

Vote YES

SPUR's Recommendation

This measure, through temporary business tax relief for small and new businesses, would help encourage the revitalization of Oakland's struggling business community after pandemic-related closures. The city's revenue will dip, but funding for the first year of tax relief has already been set aside, limiting the measure's fiscal impact. Moreover, the measure is subject to council renewal.

While we support this measure, we note that it is a modest, short-term intervention rather than a comprehensive strategy for small-business recovery, given the challenges of public safety, high operating and start-up costs, and permitting barriers. Potential long-term fiscal benefits are speculative, and an extension of the measure should be contingent on clear evidence that the program is retaining and recruiting small businesses and producing economic benefits. If the measure is approved, the city should pair it with complementary policies, such as permit and regulatory streamlining, public financing, and other targeted economic support, thereby making it part of a broader small-business revitalization agenda.

Read our complete analysis at spurvoterguide.org

OAK Measure D
Police and Fire Retirement

CHARTER AMENDMENT

Frequency of Meetings for the Police and Fire Retirement System Board

Amends the city charter to update the governance structure of the Oakland Police and Fire Retirement System Board.

Vote YES

SPUR's Recommendation

The PFRS Board faces legitimate difficulty recruiting members who can meet in-person attendance requirements under the Brown Act: its members are geographically dispersed and their average age is 81. Expanding eligibility to non-retirees as a final resort ensures the board can achieve a quorum and function to manage more than $400 million in pension assets. Additionally, the measure would improve operational efficiency by reducing the frequency of meetings. With critical reports produced quarterly or annually and the PFRS liabilities 90.6% funded, monthly meetings are often unnecessary. The measure would have no fiscal impact, and it might reduce administrative burdens by eliminating unnecessary monthly meetings.

Read our complete analysis at spurvoterguide.org

OAK Measure E
City Services Tax

TAX ORDINANCE

Parcel Tax to Fund Public Safety Programs

Levies a new special parcel tax on Oakland property owners for nine years to generate approximately $34 million annually to fund public safety and city services.

No Recommendation

SPUR's Recommendation

Paired with the city's commitment to a multi-year budget stabilization plan, Measure E would provide a stable, dedicated funding stream to protect core services. However, SPUR has concerns about the city's fiscal management and its overreliance on parcel taxes. SPUR would like to see the city move away from reliance on unsecured funding to balance its budget.

Read our complete analysis at spurvoterguide.org

SPUR Voter Guide Purpose and Process

The goal of the SPUR Voter Guide is to offer objective analysis and advise voters on which measures will deliver real solutions.

For this election, SPUR analyzed measures related to our policy areas on the San Francisco, San José, and Oakland ballots.

All ballot measures are researched and analyzed by SPUR staff.

For city measures, SPUR's city advisory boards in San Francisco, San José, and Oakland form the ballot analysis committees. Each committee reviews staff research, hears arguments on both sides of the relevant measures, debates the merits of each, and recommends a position. The endorsements from each city advisory board are then affirmed by the SPUR Board of Directors with a vote of 50% of the members. The SPUR Board can overturn the recommendations of the city advisory boards with a 60% vote.

The SPUR Board of Directors voted to adopt positions on the relevant measures on March 19, 2026.

Acknowledgments

San Francisco City Advisory Board: Jacob Best, Jay Bradshaw, Christopher Brown, Genevieve Cadwalader, Shiyama Clunie, Emily Cohen, Kelly Dearman, Sarah Dennis Phillips, Jean Fraser, Ed Harrington, Dawn Kamalanathan, Dorka Keehn, Hao Ko, Alicia Murasaki, Shannon Peloquin, Guillermo Rodriguez, Ann Silverberg, Kate White, Lauren Wilson

San José City Advisory Board: Anil Babbar, Laura Chmielewski, John Diffenderfer, Kathy Duong, Katie Ferrick, Rosalynn Hughey, Ria Hutabarat Lo, Christine Laing, Jim Lightbody, Camille Llanes-Fontanilla, David Nieh, Jessica Paz-Cedillos, James Reber, Jasneet Sharma, Kelly Snider, Leah Toeniskoetter, Ben Tripousis, Geri Wong

Oakland City Advisory Board: Lynette Dias, Jonathan Fearn, Kiran Jain, Carolyn Johnson, Andrea Lowe, Nikki Lowy, Jay Murphy, Ari Takata-Vasquez, Amy Tharpe, Molly Turner, Lauren Wilson

SPUR Staff: Sarah Atkinson, Colleen Corrigan, Julie Hernandez, Nicole Neditch, Maeve Skelly, Sujata Srivastava

Editors: Melissa Edeburn, Ren Steen

Paid for by the San Francisco Bay Area Planning and Urban Research Association. Financial disclosures available at sfethics.org