



# STAFF REPORT

AGENDA NO: 9i

MEETING DATE: February 2, 2026

**To: Honorable Mayor and City Council**

**Date: February 2, 2026**

**From: Lisa K. Goldman, City Manager – (650) 558-7243**

**Subject: Adoption of a Resolution Authorizing the City Manager to Negotiate and Execute an Agreement with Godbe Research to Conduct a Transient Occupancy Tax Ballot Measure Feasibility Poll**

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## **RECOMMENDATION**

Staff recommends that the City Council authorize the City Manager to negotiate and execute an agreement with Godbe Research to conduct a ballot measure feasibility poll regarding a potential transient occupancy tax (TOT) increase.

## **BACKGROUND**

At a study session on January 20, 2026, the City Council received a presentation on the City's transient occupancy tax and directed the City Manager to engage the services of a professional polling firm to determine whether a voter-approved increase in the City's TOT is feasible. The City's current TOT rate is 12%, while most cities in San Mateo County have higher rates of 14% or 15%.

## **DISCUSSION**

After the conclusion of the study session on January 20th, the City Manager contacted Godbe Research for assistance with a ballot measure feasibility poll. Godbe assisted the City with its successful quarter-cent sales tax measure in 2017 and its successful business license tax measure in 2022.

Godbe is currently working with the cities of Belmont, San Bruno, and South San Francisco on revenue measure polling for this November. The firm has also worked with the cities of Menlo Park, Millbrae, and Redwood City in recent elections.

## **FISCAL IMPACT**

The cost of the agreement is estimated to be \$33,000 to \$37,000 depending on survey length and sample size. Funding is available in the City Manager's Office budget for this purpose.