

## FULL TEXT OF MEASURE O

### LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 1994

Be It Ordained by the People of the City of Oakland as follows:

#### Section 1. TITLE AND PURPOSE

- (A) Title. This Ordinance may be cited as the "Library Services Retention and Enhancement Act of 1994."
- (B) Purpose. The tax imposed under this Ordinance is solely for the purpose of raising revenue necessary to retain and enhance library services in the City of Oakland.

In recognition of the potential hardship on low-income families and enterprises, the Ordinance provides a complete exemption from the tax for low-income homeowners, on-profit residential hotels, schools, hospitals, churches, and land used for agricultural purposes.

The Library Services Retention and Enhancement Act of 1994 is for the sole purpose of raising revenue that will be utilized for library services. This special tax is of an ad valorem tax on real property nor a transaction tax nor sales tax on the sale of real property within the City.

#### Section 2. USE OF PROCEEDS

The proceeds of this tax may only be used in accordance with the following objectives:

1. to keep neighborhood libraries open a minimum of 5 days per week;
2. to retain availability of library services at the Main Library 7 days per week;
3. to enhance and expand library collections;
4. to provide educational and cultural programs for youth in every library;
5. to expand library-based programs in support of literacy, lifelong learning and information technology; and
6. to operate an African-American museum and library program.

#### Section 3. DEFINITIONS

For purposes of this Ordinance only, the following terms shall be defined as set forth below:

- (A) "Building" shall mean any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person, chattel or property of any kind. The word "Building" includes the word "structure".
- (B) "Exempt Organization" shall mean a nonprofit organization that is exempt from taxation under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code.
- (C) "Family" shall mean one or more persons related by blood, marriage or adoption, who are living together in a single Residential Unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.
- (D) "Hotel" shall mean any Building, or portion of a Building that is occupied or intended or designed for occupancy by Transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home, house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar Building or portion thereof.

- (E) "Improvements" shall mean all Buildings, structures, fixtures, fences and paving in the City erected or affixed to land, and all items which are permanently affixed to land which have become a part of real property by having been physically incorporated therein or permanently affixed thereto.
- (F) "Non-Residential" shall mean all parcels that are not classified by this Ordinance as Residential Units, and shall include, but not be limited to, Industrial, commercial and Institutional Improvements, as well as Vacant Parcels.
- (G) "Occupancy" shall mean the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any Hotel for dwelling, lodging or sleeping purposes.
- (H) "Operator" shall mean the Person who is a proprietor of a Hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the Operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall be deemed an Operator for the purposes of this Ordinance.
- (I) "Owner" shall mean the Person having title to real estate as shown on the most current official assessment roll of the Alameda County Assessor.
- (J) "Parcel" shall mean a unit of real estate in the City of Oakland as shown on the most current official assessment roll of the Alameda County Assessor.
- (K) "Person" shall include individuals, and for profit and non-profit organizations, including, but not limited to, corporations, partnerships, business associations and trusts.
- (L) "Possessory Interest" as it applies to property owned by any agency of the government of the United States, the State of California, or any political subdivision thereof, shall mean possession of, claim to, or right to the possession of, land or improvements and shall include any exclusive right to the use of such land or improvements.
- (M) "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one family.
- (N) "Transient" shall mean any individual who exercises occupancy of a hotel or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any individual so occupying space in a Hotel shall be deemed to be a Transient until the period of thirty (30) consecutive days has elapsed.
- (O) "Vacant Parcel" shall mean an unimproved Parcel, but shall not include unimproved Parcels which have been dedicated as open space or parklands.
- (P) "Main Library" is defined as the central library of the Oakland Public Library system.
- (Q) "Library Collections" are defined as books, magazines, newspapers, electronic databases and equipment that facilitates the use of those items, materials for public use that are in video and audio formats, as well as learning materials used to enhance reading and literacy skills.

#### Section 4. IMPOSITION OF PARCEL TAX

There is hereby imposed a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by Section 6 of this Ordinance.

The tax imposed by this Section shall be assessed to the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the Possessory Interest in such parcel, unless such holder is also by law exempt from taxation.

The tax hereby imposed shall be at the following rates:

- (A) For all single family Residential Parcels, the tax shall be at the annual rate of \$29.28 per Parcel.
- (B) For all multiple unit Residential Parcels, the tax shall be at the annual rate of \$20 per Residential Unit located on such Parcels, with the following exception: If a majority of the Residential Units have been vacant for 6 months or more, the rate shall be reduced by 50% to \$10.00 per Residential Unit located on the Parcel.
- (C) For Non-Residential Parcels, the tax rate shall be at the annual rate of \$15 for every Single Family Residential Unit Equivalent. Single Family Residential Unit Equivalents will be based on square footage and frontage and by land use category as follows:

LAND USE CATEGORY	FRONTAGE (FT)	AREA (SF)
Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	500	100,000
Quarry	1,000	250,000

Example: assessment calculation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 sq. ft.:

Frontage	Area	
160 FT	12,800 SF	
80 FT/SFE = 2 SFE;	6,400 SF/SFE = 2 SFE	
2 SFE	+	2 SFE = 4 SFE;
		4 SFE x \$15 = \$60

**Section 5. HOTELS**

The tax imposed by this Ordinance shall be imposed on each Hotel within the City in accordance with the following:

- 1. **Residential Hotels.** If rooms in a Hotel were occupied by individuals who were not Transients for 80% or more of the previous fiscal year, such Hotel shall be deemed a Residential Hotel, and such rooms shall be deemed Residential Units and shall be subject to the Parcel tax imposed on Residential Units. The remainder of the Building shall be subject to the applicable Square Footage tax computed in accordance with the Single Family Residential Unit Equivalent calculations.
- 2. **Transient Hotels.** Notwithstanding the previous subsection, if 80% or more of the Operator's gross receipts for the previous fiscal year were reported as rent received from Transients on a return filed by the Operator in compliance with Section 5, Article 20 of the Oakland Municipal Code (commonly known as the Uniform Transient Occupancy Tax of the City of Oakland), such Hotel shall be deemed a Transient Hotel. The entire Building shall be deemed a Non-Residential Parcel, categorized as Commercial, Industrial, and shall be subject to the Square Footage and Single Family Residential Unit Equivalent calculations set forth in Section 4(C), and the Parcel tax imposed on Residential Units shall not apply.

**Section 6. EXEMPTIONS**

The tax imposed by this Ordinance shall be subject to the exemptions set forth in this section.

- (A) **Low-Income Homeowner Exemption.** Exempt from this tax are owners of single-family Residential Units in which they reside whose combined Family Income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low-income" for a Family of such size under Section 8 of the United States Housing Act of 1937 [42 U.S.C.A. Sections 1437 et. seq.] for such year. Owners must apply for the exemption provided for in this section annually by petition to the Director of Finance of the City of Oakland in the manner and at the time set forth in procedures established by the Director of Finance. Such petitions shall be on forms provided by the Director of Finance and shall provide such information as the Director of Finance shall require, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.
- (B) **Low-Income Residential Hotel Exemption.** Notwithstanding the apportionment requirements of Section 5.1 above, there are exempt from the tax imposed by this Ordinance Owners and Operators of Residential Hotels, owned and operated by Exempt Organizations or by limited partnerships in which the controlling general partner is an Exempt Organization. This exemption shall only apply if the Residential Hotel is subject to a recorded regulatory agreement between the Owner and the State of California or a federal or local public agency, and if, pursuant to such regulatory agreement, the Owner is obligated to maintain rents in the Residential Hotel at "affordable" levels and rent to "low income" persons as such terms are defined in the applicable regulatory agreement. Owners must apply for this exemption to this tax annually by petition to the Director of Finance of the City of Oakland in the manner and at the time set forth in procedures established by the Director of Finance.

**Section 7. REDUCTION IN TAX; RATE ADJUSTMENT**

- (A) Subject to paragraph (B) of this Section 7, the tax rates imposed by this Ordinance are maximum rates and may not be increased by the City Council above such maximum rates. The tax imposed by this Ordinance may be reduced or eliminated by the City Council for a subsequent fiscal year upon a vote of the City Council on or before June 30th in any year in which the City Council determines that after such reduction or elimination there will be sufficient revenues available to balance the City Council's Adopted Policy Budget. Such reduction or elimination shall be effective for the fiscal year following such vote.
- (B) After the third year of imposition of this tax, the City Council may increase the tax imposed hereby only upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics, has increased; the increase of the tax imposed hereby shall not exceed such increase, using 1994 as the index year. It is further provided that in no event shall the tax rate adjustment imposed hereby exceed, on an annual basis, five percent (5%) of the tax rates imposed by the City of Oakland pursuant to this Ordinance during the immediately preceding fiscal year.

**Section 8. MINIMUM LIBRARY APPROPRIATION PREREQUISITE AT FISCAL YEAR 93-94 LEVEL**

For any year during which this tax is in effect, the City Council may collect this tax only if the General Fund appropriation for Library services is maintained at a level that is no lower than the General Fund appropriation for fiscal year 1991-92. The General Fund appropriation for Library services for fiscal year 1991-92 was \$7.8 million.

**Section 9. TERM OF TAX IMPOSITION**

The tax imposed by the Library Services Retention and Enhancement Act of 1994 shall become effective on December 1, 1994 and shall continue in effect for 15-years

ereafter. The tax imposed by this Ordinance shall be deemed extended for an additional 15-year period if on or before June 30th of 2009, the City Council submits an ordinance to the voters of the City of Oakland extending this tax, and the voters approve such extension. The tax imposed by this Ordinance shall remain in full force and effect during the pendency of such election if it is held subsequent to June 30th of 2009. In the event that this Ordinance is extended as provided in this section, this Ordinance shall be deemed extended for all purposes and such extension shall relate back to the original passage of this Ordinance and shall not constitute a reimposition of the tax imposed by this Ordinance.

#### Section 10. ANNUAL AUDIT

The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein.

#### Section 11. DUTIES OF THE DIRECTOR OF FINANCE; NOTICE OF DECISIONS

It shall be the duty of the Director of Finance to collect and receive all taxes imposed by this Ordinance, and to keep an accurate record thereof.

Said Director of Finance is hereby charged with the enforcement of this Ordinance, except as otherwise provided herein, and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement of this Ordinance, including provisions for the re-examination and correction of returns and payments. The Director of Finance may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

Upon disallowing any claims submitted pursuant to Section 15, the Director of Finance shall mail written notice thereof to the claimant at his/her address as shown on the Alameda County Assessor's property tax rolls.

#### Section 12. EXAMINATION OF BOOKS, RECORDS, WITNESSES; PENALTIES

The Director of Finance, or his/her designee, is hereby authorized to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of parcels and computation of the tax imposed by this Ordinance.

The Director of Finance or his/her designee is hereby authorized to examine the books, papers and records of any person subject to the tax imposed by this Ordinance for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the tax due. The Director of Finance, or his/her designee, is hereby authorized to examine any person, under oath, for the purpose of verifying the accuracy of any petition, claim or return filed or to ascertain the tax due under this Ordinance and for this purpose may compel the production of books, papers and records before him/her, whether as parties or witnesses, whenever he/she believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the tax shall be deemed a violation of this Ordinance.

#### Section 13. COLLECTION OF TAX; INTEREST AND PENALTIES

The City Council of the City of Oakland is authorized to have the taxes imposed by this Ordinance collected by the County of Alameda in conjunction with the County's collection of property tax revenues for the City of Oakland. In the event that the County of Alameda collects the taxes imposed by this Ordinance, the imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this Ordinance, or who fail to remit any delinquent remittance under this Ordinance, shall be subject to and governed by the rules, regulations, and procedures utilized by the County of Alameda in its collection of property taxes for the City of Oakland and its collection of this additional tax for the City of Oakland.

In addition to any other penalties otherwise imposed, a one-time penalty at a rate set by the City Council, which in no event shall exceed 25% of the tax due per year, is hereby imposed by this Ordinance on all taxpayers who fail to timely pay the tax provided by this Ordinance. In addition, interest shall be assessed at the rate of 1% per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this Ordinance shall become a part of the tax herein required to be paid.

#### Section 14. COLLECTION OF UNPAID TAXES

The amount of any tax, penalty, and interest imposed under the provisions of this Ordinance shall be deemed a debt to the City. Any person owing money under the provisions of this Ordinance shall be liable to an action brought in the name of the City for the recovery for such amount.

#### Section 15. REFUND OF TAX, PENALTY, OR INTEREST PAID MORE THAN ONCE, OR ERRONEOUSLY OR ILLEGALLY COLLECTED

Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the City it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which such claim is founded, is filed with the Director of Finance within one (1) year from the date of payment. The claim shall be reviewed by the Director of Finance and shall be made on forms provided by the Director of Finance. If the claim is approved by the Director of Finance, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the Person from whom it was collected or by whom paid, and the balance may be refunded to such Person, his/her administrators or executors.

#### Section 16. SAVINGS CLAUSE

The provisions of this Ordinance shall not apply to any Person, or to any property as to whom or which it is beyond the power of the City of Oakland to impose the tax herein provided. If any provision, sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared to be the intention of the City of Oakland, that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

#### Section 17. MISDEMEANOR VIOLATION

Any Person who fails to perform any duty or obligation imposed by this Ordinance shall be guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not more than \$1,000 or by imprisonment for a period of not more than one year, or by both such fine and imprisonment.

The penalties provided in this section are in addition to the several remedies provided in this Ordinance, or as may otherwise be provided by law.

#### Section 18. BOARD OF REVIEW

Any Person dissatisfied with any decision of the Director of Finance adversely affecting the rights or interests of such Person made by the Director of Finance under the authority of this Ordinance, may appeal therefrom in writing to the Business Tax Board of Review (the "Board") within sixty (60) days from the date of mailing such decision by the Director of Finance. All filings with the Board relating to appeals or

otherwise shall be made to the Chairperson of the Business Tax Board of Review in care of the City Manager's Office, One City Hall Plaza, Oakland, CA 94612. The Board may affirm, modify or reverse such decision or dismiss the appeal therefrom, as may be just, and shall prescribe such rules and regulations relating to appeals as it may deem necessary. The Board's decision on appeal will become final upon mailing notice thereof to the Person appealing the Board's decision at such Person's last known address shown on the Library Services Retention and Enhancement Tax Records.

Any tax, penalty or interest found to be owing is due and payable at the time the Board's decision becomes final.

The Board shall approve, modify or disapprove all forms, rules and regulations prescribed by the Director of Finance in administration and enforcement of this tax; such forms, rules and regulations shall be subject to and become effective only on such approval.

All decisions rendered by the Board shall be final, and no further administrative appeal of these decisions is provided or intended.

#### Section 19. REGULATIONS

The City Council is hereby authorized to promulgate such regulations as it shall deem necessary in order to implement the provisions of this Ordinance.

#### Section 20. NO AMENDMENT

This Ordinance may not be amended by action of the City Council without the applicable voter approval.

### CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE O

This proposed Ordinance, the "Library Services Retention Act of 1994," would impose a City-wide special tax to fund City library services. If adopted, the tax would be in effect for fifteen years and it could only be extended upon voter approval. It is estimated that this tax would provide revenues necessary to finance the operation of the City's libraries at a level to permit: (1) neighborhood libraries to remain open 5 days per week; (2) retaining library services at the Main Library 7 days per week; (3) enhancement and expansion of library collections; (4) educational and cultural programs for youth in every library; (5) expansion of programs for literacy, lifelong learning and information technology; and (6) operation of an African-American museum and library program. The Ordinance allows the City Council to adjust the annual tax rates by a maximum of 5% after the third year of the tax's implementation, consistent with annual increases in the cost of living in the San Francisco Bay Area. The Ordinance provides an exemption from the tax for low-income homeowners and nonprofit residential hotels. To qualify for the low-income exemption, taxpayers must provide documentation of their income.

The tax is based upon a per parcel rate of \$29.28 for single family residential units, \$20 per unit for multi-unit residential parcels and \$15 per "single family equivalent" units for nonresidential parcels, such as industrial and commercial property. The multi-unit residential rate is reduced by 50% to \$10 per unit if the majority of the residential units on such parcel have been vacant at least 6 months. For the different categories of nonresidential property, tax liability is based on a standard measurement determined to be the equivalent of a single family residential unit. This formula is expressed in terms of parcel frontage and area. The tax for such properties is the product of \$15 times the number of "single family equivalents" ("SFE") for the particular nonresidential property. Example: an industrial parcel with a frontage of 80 feet and an area of 6400 square feet is the equivalent of one single family unit (1 SFE); another industrial parcel with a frontage of 160 feet (computed as 2 SFEs, as  $160 \div 80 = 2$ ) and an area of 19,200 square feet (computed as 3 SFEs, as  $19,200 \div 6400 = 3$ ) would pay tax of \$75. Thus, 2 SFEs + 3 SFEs = 5 SFEs and such 5 SFEs  $\times$  the nonresidential tax rate of \$15 = \$75.

The tax is estimated to generate approximately \$4,079,344 in revenues, before allowable exemptions and county collection fees, during each of the first three fiscal years.

Ordinances adopted by the voters for special taxes similar to this proposed ordinance have been upheld by the California Supreme Court.

s/Jayne W. Williams  
City Attorney

**CITY DIRECTOR'S FINANCIAL ANALYSIS OF MEASURE O**

**ISCAL EFFECT**

This measure will not increase the City expenditures which are paid out of the General Fund. All costs directly related to the implementation of this measure will be paid out of the proceeds of this library parcel tax, as shown below:

Estimated Receipts Excluding Penalties and Interest	\$4,079,344
Deduct: Exemptions (5,000 x \$29.28)	(146,400)
County Collection Fee (1.7%)	(69,350)
<b>Available</b>	<b><u>\$3,863,594</u></b>

**First Year Spending Plan:**

Office of Finance—Staff and Operating Costs	\$ 56,078
Office of General Services—Custodial Services and Utilities	216,700
<b>Library Objectives:</b>	
Branch Libraries—Open 5 Days Per Week	874,602
Main Library—Open 7 Days Per Week, Citywide Reference and Technical Services	1,198,033
Expand Book Collections	500,000
Youth Programs	592,925
Literacy, Lifelong Learning, Technology	150,000
African-American Museum and Library	275,256
<b>Total</b>	<b><u>\$3,863,594</u></b>

**RESTRICTIONS**

1. This tax may not be collected if the General Fund appropriation for the Library budget is less than \$7.8 million, the 1991-92 General Fund appropriation for the Library.
2. The proceeds of this tax may only be used in accordance with the objectives described in the spending plan above. Allocation of funds among the objectives may vary according to the community's changing priorities.
3. Unspent funds at the end of a fiscal year will be carried over to the following year, to be spent only in accordance with the stipulations of this measure.

**ACCOUNTABILITY TO TAXPAYERS**

**City Council:** Will establish a "Library Services Retention and Enhancement Fund", in which all revenues and expenditures pertaining to this measure will be recorded by the Office of Finance.

**Office of Finance:** Will administer and enforce the collection of revenues pertaining to this measure.

**City Auditor:** Will annually audit the expenditures paid from this "Fund" to ensure compliance with the approved spending plan.

**Library Advisory Commission:** Will provide citizen input and feedback regarding Library services and needs.

**ADDITIONAL INFORMATION**

**Increase in Tax:** There shall be no increase in the first three years of imposition of this tax. After the third year, Council may increase the tax rates no more than 5% over the preceding year's rates unless the Consumer Price Index has increased at a greater rate, using 1994 as the base year.

**Decrease In Or Elimination of Tax:** Council may vote to decrease or eliminate the tax for a subsequent fiscal year on or before June 30 in any year if Council determines that there will be sufficient revenues to balance the City's Adopted Policy Budget if this tax were to be decreased or eliminated.

**Term of Tax Imposition:** Tax is to become effective December 1, 1994 and continue in effect for 15 years thereafter.

**Extension of Term:** The term of tax imposition will be extended an additional 15 years if on or before June 30, 2009, Council submits an ordinance to the Oakland voters to extend this tax for an additional 15 years and voters so approve.

s/Norma Ng Lau  
City Auditor

**ARGUMENT IN FAVOR OF MEASURE O**

Oakland children, seniors and residents deserve a quality library system. A vote for Measure O is a vote for children's education and literacy.

Measure O will allow Oakland's libraries to maintain current services. In addition Measure O will:

- Keep the main library open 7 days a week and neighborhood libraries open a minimum of 5 days a week.
- Provide after-school programs for youth in every library.
- Provide full children's services in every library.
- Expand the library's literacy program which teaches Oakland residents to read.
- Operate an African American museum and educational program.
- Provide librarians and staff for the new Rockridge and Asian branch libraries.

City budget cuts have forced our libraries to cut hours and programs for youth and seniors. Neighborhood libraries are already functioning with limited hours and personnel, which means reduced services to children, literacy students, business people and residents. To stop further cuts in services, the libraries need additional funding which the City and State cannot provide.

The Library Advisory Commission, composed of Oakland residents, will be responsible for reviewing expenditures to ensure that funds are spent properly. Funds from Measure O are supplementary, and are to be used to enhance and improve existing library programs.

A yes vote for Measure O is a vote for our children and our community. Please support Oakland's libraries in its effort to provide a brighter future for all Oakland residents.

s/Ellhu Harris, Mayor,  
City of Oakland  
  
s/Sheila Jordan  
Councilmember District 1

s/Terry Preston, President,  
Friends of Oakland Public Library  
  
s/Roland Smith  
CPA - Small Business Owner

## RE BUTAL TO ARGUMENT IN FAVOR OF MEASURE O

Continued cries of "budget cuts" are simply distortions! The Library department was budgeted at \$9,728,339 this fiscal year. Last year it was \$9,680,517, and the year before the Library spent \$8,833,498. THAT'S NEARLY A MILLION DOLLAR INCREASE IN THREE YEARS! NOT A "REDUCTION," AN INCREASE! The number of authorized employees this year is 168, last year it was 161. Where's the reduction?

### OAKLAND VOTERS SAID "NO" IN 1992!

We defeated virtually the same measure, but the politicians aren't listening. Their only change was to cynically revise the single-family home rate from \$30 to \$29.28.

### THIS IS REALLY ABOUT PAYING TWICE FOR THE SAME SERVICES!

Measure O sets the Library apart from essential City departments, with a GUARANTEED budget of \$7.8-million from general funds, plus \$4-million from this parcel tax — far more than just "retention of services." A non-elected board would determine spending of that \$4-million, not our elected representatives! And, the City Council would lose policy decision over \$7.8-million of the general fund. WE WILL CONTINUE TO PAY for Library services from property, sales and other taxes — THEN WE WILL PAY AGAIN FROM THE ADDED PARCEL TAX! People in Rockridge who are paying a \$25 Mello-Roos parcel tax will pay three times!

A highly cost-effective Library reorganization proposed by a former Director was shot-down because each Councilmember demanded branches in his/her district, even if under-used.

### NO NEW TAXES! NO ON MEASURE O!

s/Arthur B. Geen  
Executive Vice President  
Alameda County Taxpayers Association, Inc.

## ARGUMENT AGAINST MEASURE O

This Measure is NOT about "Library Services Retention." It's about SIPHONING MORE DOLLARS OUT OF TAXPAYERS' POCKETS! A LOT of dollars — over \$60-MILLION during the 15-year life of this parcel tax!

Look at your PROPERTY TAX BILL — beside the usual tax, you're slapped with LANDSCAPING AND LIGHTING ASSESSMENTS, a CITY PENSION FUND tax, and a flock of others! Look at your UTILITY BILLS and see the City's 7.5 percent UTILITY USER tax on telephone, gas and electric. Look at your GARBAGE BILL and count the CITY FEES. Look at your WATER BILL with its OUTRAGEOUS CITY CHARGES!

They think they're fooling us, spreading around these taxes and fees, but we recognize what the free-spending City of Oakland, with its top-heavy administration, is doing!

According to their own budget document, All Funds spending was \$371.53-MILLION in 1989-90; \$497.78-MILLION in 1992-93; and \$520.49-MILLION for this fiscal year — yet they cry "deficit."

The Library spent \$8,018,004 in 1989-90; \$9,680,517 in 1992-93 and will spend \$9,728,339 this fiscal year. It was authorized 161 employees last year, 166 this year. WHERE ARE THE SO-CALLED REDUCTIONS?

### SO, WHAT IS THIS MEASURE ALL ABOUT?

It sets one department above all others, with a guaranteed budget. Even if Police, Fire, Parks and other services are cut, this one department can spend and spend! That's BAD GOVERNMENT, BUDGET ANARCHY, and leaves Oakland taxpayers with an unequal distribution of their tax dollars! The Library system deserves an equitable share of City revenues — but so do other essential services!

### ENOUGH! IS ENOUGH!

Oakland voters DEFEATED this same TAX AND SPEND SCAM in 1992. That should have ended it!

Send the City Council a resounding message — NO NEW TAXES!

### VOTE NO ON MEASURE O!

s/Arthur B. Geen, Executive Vice President  
Alameda County Taxpayers Association, Inc.

## REBUTTAL TO ARGUMENT AGAINST MEASURE O

Opponents of the Library would like you to believe that passage of Measure O will cost Oakland taxpayers millions of dollars each year.

They would also like you to believe that defeat of Measure O will "send a message to City Hall."

Let's look at the facts: Measure O will cost Oakland homeowners less than \$2.50 per month, or about 8¢ per day. That's it.

Money generated by Measure O will be earmarked specifically for library services. It will not be used for high priced administration or overhead. Money raised by Measure O will not be used for anything other than library services.

Specifically Measure O will:

1. Keep neighborhood libraries (used primarily by seniors and children) open a minimum of five days a week.
2. Provide after school educational programs to Oakland youth.
3. Allow Oakland Main Library to be open 7 days a week.
4. Allow the Library to increase subscriptions to newspapers and other periodicals and to purchase new books.
5. Support literacy programs for Oakland residents who cannot read or write.

Two years ago 66% of Oakland residents voted in favor of a similar ballot measure, falling just a few votes short of the necessary 2/3's. Since that time our libraries have shortened hours, cut back services and reduced senior and children's programs.

Defeat of Measure O will not reduce your taxes nor will it send a message to City Hall.

Defeat of Measure O will hurt Oakland residents who depend on neighborhood libraries.

s/Ignacio De La Fuente  
Member, City Council

s/Jean Quan  
Member, School Board

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## POLLING PLACE LOCATION INFORMATION

Location of your polling place is printed on the back cover. Voters needing additional information on the location of their polling places on Election Day may call the Registrar of Voter's special Election Day only number **451-VOTE**, or may call their City Clerk's Office between 7 a.m. and 8 p.m. in the following Alameda County cities:

Alameda .....	748-4506	Livermore .....	373-5130
Albany .....	528-5720	Newark.....	790-7266
Berkeley .....	644-6947	Oakland.....	238-3611
Dublin.....	833-6650	Piedmont.....	420-3040
Emeryville .....	596-4373	Pleasanton .....	484-8235
Fremont.....	494-4620	San Leandro ....	577-3311
Hayward.....	293-5306	Union City .....	471-3232

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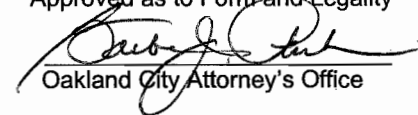
SEE LABEL ON BACK COVER FOR LOCATION OF YOUR POLLING PLACE.  
TO AVOID DELAY AT THE POLLS, PRE MARK THIS BALLOT  
AND TAKE IT WITH YOU ON ELECTION DAY.

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FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2008 MAY 15 PM 6:47

Approved as to Form and Legality

  
Oakland City Attorney's Office

## OAKLAND CITY COUNCIL

12876

Ordinance No. \_\_\_\_\_ C.M.S.

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**ORDINANCE AUTHORIZING A FISCAL YEAR 2008-09  
INCREASE TO A SPECIAL TAX IMPOSED FOR LIBRARY  
SERVICES IN ACCORDANCE WITH THE LIBRARY SERVICES  
RETENTION AND ENHANCEMENT ACT OF 2004 (MEASURE Q)**

**WHEREAS**, the voters of Oakland in 2004 approved Measure Q, the Library Services Retention and Enhancement Act of 2004, which extended the original Measure O Library Services Retention and Enhancement of 1994, through June 30, 2024; and

**WHEREAS**, Measure Q continued imposition of this special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by Section 6 of the ordinance; and

**WHEREAS**, the Measure Q legislation allows the City Council to increase the tax annually upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the Consumer Price Index (CPI) for all items, has increased since the 1994 index year;

**WHEREAS**, the Measure Q legislation further provides that any tax rate adjustment imposed by the City Council pursuant to the ordinance shall not exceed five percent of the tax rate imposed during the immediately preceding fiscal year; and

**WHEREAS**, a public hearing on this ordinance to increase the Measure N special parcel was held on June 17, 2008 after 5:00 p.m. in City Hall, One Frank H. Ogawa Plaza, Oakland California; now, therefore

**THE COUNCIL OF THE CITY OF OAKLAND DOES ORDAIN AS FOLLOWS:**

1. The Oakland City Council hereby finds that the Consumer Price Index for all items in the San Francisco Bay Area was 209.2 for calendar year 2006 and that the Consumer Price Index for calendar year 2007 was 216.0.



2. The cost-of-living in the immediate San Francisco Bay Area as shown by the Consumer Price Index, has increased 3.3 percent between calendar year 2006 and calendar year 2007.

3. The Measure Q special tax rate upward adjustment shall be 3.3 percent, effective July 1, 2008, pursuant to the Measure Q requirement that the rate increase equal the annual CPI increase for the San Francisco Bay Area, and at no time may the increase exceed 5.0 percent of the tax rates imposed by the Ordinance during the immediately preceding fiscal year.

4. The following rate structure will be imposed on parcels within the City of Oakland effective July 1, 2008 for FY 2008-09:

PROPOSED MEASURE Q TAX INCREASES BY PARCEL TYPE			
Parcel Type	Current Parcel Rate	Proposed Increase	FY 2008-09 Parcel Rate
Single Family Residential Parcels	\$79.90	\$ 2.62	\$82.52
Multiple Residential (2 to 4 units)	\$54.58	\$ 1.79	\$56.37
Non-Residential Parcels	\$40.92	\$ 1.34	\$42.26

IN COUNCIL, OAKLAND, CALIFORNIA, JUL 1 2008

**PASSED BY THE FOLLOWING VOTE:**

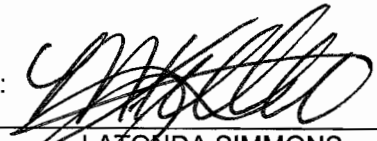
AYES - BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID, AND PRESIDENT DE LA FUENTE - 8

NOES - 0

ABSENT - 0

ABSTENTION - 0

ATTEST:

  
LATONDA SIMMONS  
City Clerk and Clerk of the Council of  
the City of Oakland, California

Introduction Date: JUN 17 2008

**ORDINANCE AUTHORIZING A FISCAL YEAR 2008-09 INCREASE TO A  
SPECIAL TAX IMPOSED FOR LIBRARY SERVICES IN ACCORDANCE  
WITH THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT  
OF 2004 (MEASURE Q)**

**NOTICE AND DIGEST**

This Ordinance authorizes an increase to a special tax imposed by the Library Services Retention and Enhancement Act of 1994 (Measure O) continued by the Library Services Retention and Enhancement Act of 2004 (Measure Q), the latter of which was submitted to the voters by Resolution No. 78223 C.M.S. and approved by the voters in March 2004. The Act allows rates to be adjusted for changes in the Consumer Price Index, in an amount not to exceed five percent (5.0%), as provided in Section 7(b) of the original Measure O legislation (Resolution No. 70776 C.M.S.) and continued in the Measure Q legislation. The proposed changes are a total increase of 3.3 percent for FY 2008-09. Effective July 1, 2008 the Single Family Residential rate would increase from \$79.90 to \$82.52, the Multiple Unit Residential rate would increase from \$54.58 to \$56.37, and the Non-Residential rate would increase from \$40.92 to \$42.26.

OFFICE OF THE CITY CLERK  
2003 NOV 25 PM 3:48  
INTRODUCED BY COUNCILMEMBERS JEAN QUAN AND JANE BRUNNER

REVISED OPTION 3

Approved as to form and legality  
*[Signature]*  
CITY ATTORNEY

**OAKLAND CITY COUNCIL**  
**RESOLUTION NO. 78223 C.M.S.**

**REVISED**

**RESOLUTION SUBMITTING, ON THE COUNCIL'S OWN MOTION, TO THE ELECTORS AT THE MARCH 2, 2004 ELECTION, A PROPOSED ORDINANCE EXTENDING THE "LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 1994 AND AMENDING SECTION 2, USE OF PROCEEDS, IN ORDER TO EXPAND THE SERVICES FUNDED BY THE ACT; AMENDING SECTION 4, IMPOSITION OF PARCEL TAX, IN ORDER TO INCREASE THE PARCEL TAX LEVY; AMENDING SECTION 8, MINIMUM LIBRARY APPROPRIATION PREREQUISITE AT FISCAL YEAR ~~93-94~~2000-01 LEVEL, IN ORDER TO INCREASE THE MINIMUM GENERAL FUND APPROPRIATION LEVEL; AND AMENDING SECTION 9, TERM OF TAXATION, IN ORDER TO EXTEND COLLECTION OF THE TAX FOR AN ADDITIONAL 15 YEARS; DIRECTING THE CITY CLERK TO FIX THE DATE FOR SUBMISSION OF ARGUMENTS AND TO PROVIDE FOR NOTICE AND PUBLICATION IN ACCORDANCE WITH THE LAW; AND CONSOLIDATING THE ELECTION WITH THE STATEWIDE PRESIDENTIAL PRIMARY**

**WHEREAS**, in 1994, Oakland voters approved, by more than a two-thirds majority, Measure O, the Library Services Retention and Enhancement Act (the "Act"); and

**WHEREAS**, the Act imposes a parcel tax on residential and non-residential parcels for the purpose of raising revenue that will be used solely for the purpose of retaining and enhancing library services; and

**WHEREAS**, operating and labor costs for library services have escalated at a pace far greater than the revenues generated by the Act; and

**WHEREAS**, the City anticipates a \$1.1 million dollar revenue shortfall for programs funded by the Act during fiscal year 2004/05; and

**WHEREAS**, such shortfall, if realized, will impact library hours, book collections and programs; and

**WHEREAS**, the City values its public library system and its commitment and significant contributions to community education programs, literacy programs, lifelong learning, information technology and the literary heritage of our City; and

**WHEREAS**, the City Council on its own motion, desires to submit to the qualified electors of the City a proposed ordinance amending certain sections of the Act and extending the sunset date of the Act; and

**WHEREAS**, the proposed amendments would increase the existing parcel tax rate for single family parcels from \$36.06 to \$75.00; for multi-unit residential parcels from \$24.63 to \$47.82; and for non-residential parcels from \$18.47 to \$35.85, in order to eliminate the projected revenue shortfall and to fund expanded operating hours, enhance book collections and materials, expand literacy programs; support joint programs with Oakland Public Schools, and upgrade library technology and computer access; and

**WHEREAS**, all revenues received from the Act, as amended, will be expended exclusively for library services; and

**WHEREAS**, Section 23300, et seq. of the Elections Code of the State of California allows for the Oakland Municipal election of March 2, 2004, to be consolidated with the statewide presidential primary election to be held on the same date;

**NOW, THEREFORE, BE IT RESOLVED:**

That the City Council of the City of Oakland does hereby submit to the voters at the March 2, 2004 special election the text of the proposed amendments to the Library Services Retention and Enhancement Act of 1994, which shall read as follows:

**SECTION 1.** The Library Services Retention and Enhancement Act of 1994 is hereby amended to add, delete, or modify Sections 2, 4, 6, 8 and 9 as set forth below (section numbers and titles are indicated in **bold type**; additions are indicated by underscoring and deletions are indicated by ~~strike through type~~; portions of the regulations not cited or not shown in underscoring or strike-through type are not changed).

**Section 2. USE OF PROCEEDS**

The proceeds of this tax may only be used in accordance with the following objectives:

1. to keep neighborhood libraries open a minimum of ~~5~~ six days per week and increase weekend hours;
2. to retain availability of library services at the Main Library 7 days per week
3. to enhance and expand library collections, including the acquisition of new books and materials;
4. to continue to provide educational and cultural programs for youth in every library, including after school tutoring and literacy and children's programs;
5. to expand library-based programs in support of literacy, lifelong learning and information technology;
6. to operate an African-American museum and library program; ~~and~~
7. to increase joint educational activities with local schools including librarian services;

8. to retain children’s librarians in every library facility;
9. to operate the new joint school-public library in East Oakland;
10. to upgrade and enhance information technology in all libraries and improve access to computers and technology in the libraries;
11. to support after-school homework programs; and
12. to support teen programs.

The City shall establish a Reserve Fund and maintain therein the “Reserve Fund Requirement.” The Reserve Fund Requirement shall be calculated by the City on each January 1 and shall be, as of the date of calculation, five percent (5%) of the total amount of parcel tax collected by the City in the previous fiscal year. The Reserve Fund shall be funded from proceeds collected under this ordinance.

Amounts on deposit in the Reserve Fund may be expended only for the purposes set forth in this ordinance and upon appropriation by the City Council expressly from the Reserve Fund.

#### **Section 4. IMPOSITION OF PARCEL TAX**

There is hereby imposed a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by Section 6 of this Ordinance. All funds collected by the City from the imposition of the tax shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes authorized by this Ordinance.

The tax imposed by this Section shall be assessed to the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the Possessory Interest in such parcel, unless such holder is also by law exempt from taxation.

The tax hereby imposed shall be at the following rates:

- (A) For all single family Residential Parcels, the tax shall be at the annual rate of \$75.00 ~~\$29.28~~ per Parcel.
- (B) For all multiple unit Residential Parcels, the tax shall be at the annual rate of \$51.24 ~~\$20~~ per Residential Unit located on such Parcels, with the following exception: if a majority of the Residential Units have been vacant for 6 months or more, the rate shall be reduced by 50% to \$25.62 ~~\$10.00~~ per Residential Unit located on the Parcel.
- (C) For Non-Residential Parcels, the tax rate shall be at the annual rate of \$38.41 ~~\$15.00~~ for every Single Family Residential Unit Equivalent. Single Family Residential Equivalents will be based on square footage and frontage and by land use category as follows:

LAND USE CATEGORY	FRONTAGE (FT)	AREA (SF)
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Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	500	100,000
Quarry	1,000	250,000

Example: assessment calculation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 sq. ft.:

<u>Frontage</u>	<u>Area</u>
160 FT	12,800 SF
80 FT/SFE = 2 SFE;	6,400 SF / SFE = 2 SFE
2 SFE + 2 SFE = 4 SFE	<u>4 SFE x \$38.41 = \$153.64</u>
<del>4SFE x \$15 = \$60</del>	

### Section 6. EXEMPTIONS

The tax imposed by this Ordinance shall be subject to the exemptions set forth in this section.

(A) Low-Income Homeowner Exemption. Exempt from this tax are owners of single-family Residential Units in which they reside whose combined Family income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low-income" for a Family of such size under Section 8 of the United States Housing Act of 1937 42 U.S.C.A. Sections 1437 et. seq., for such year. Owners must apply for the exemption provided for in this section annually by petition to the Director of The Finance and Management Agency of the City of Oakland ("Director of Finance") in the manner and at the time set forth in procedures established by the Director of Finance. Such petitions shall be on forms provided by the Director of Finance and shall provide such information as the Director of Finance shall require, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

(B) Low-Income Residential Hotel Exemption. Notwithstanding the apportionment requirements of Section 5.1 above, there are exempt from the tax imposed by this Ordinance Owners and Operators of Residential Hotels owned and operated by Exempt Organizations or by limited partnerships in which the controlling general partner is an Exempt Organization. This exemption shall only apply if the Residential Hotel is subject to a recorded regulatory agreement between the Owner and the State of California or a federal or local public agency, and if, pursuant to such regulatory agreement, the Owner is obligated to maintain rents in the Residential Hotel at "affordable" levels and rent to "low income" persons as such terms are defined in the applicable regulatory agreement. Owners must apply for this exemption to this tax annually by petition to the Director of Finance of the City of Oakland in the manner and at the time set forth in procedures established by the Director of Finance.

### Section 8. MINIMUM LIBRARY APPROPRIATION PREREQUISITE AT FISCAL YEAR 2000-01 93-94 LEVEL

For any year during which this tax is in effect, the City Council may collect this tax only if the General Fund appropriation for Library services is maintained at a level that is no lower than the General Fund appropriation for fiscal year 2000-01 ~~1991-92~~. The General Fund appropriation for Library services for fiscal year 2000-01 ~~was \$9,059,989~~ ~~1991-92 was \$7.8 million~~.

### **Section 9. TERM OF TAX IMPOSITION**

The tax imposed by the Library Services Retention and Enhancement Act of 1994 may be imposed by the City until June 30, 2024. ~~shall become effective on December 1, 1994 and shall continue in effect for 15 years thereafter.~~ The tax imposed by this Ordinance shall be deemed extended for an additional 15-year period if on or before June 30<sup>th</sup> of 2024 ~~2009~~, the City Council submits an ordinance to the voters of the City of Oakland extending this tax, and the voters approve such extension. The tax imposed by this Ordinance shall remain in full force and effect during the pendency of such election if it is held subsequent to June 30<sup>th</sup> of 2024 ~~2009~~. In the event that this Ordinance is extended as provided in this section, this Ordinance shall be deemed extended for all purposes and such extension shall relate back to the original passage of this Ordinance and shall not constitute a reimposition of the tax imposed by this Ordinance.

### **Section 10. ANNUAL AUDIT**

The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein. The City Council shall designate or appoint a body composed of Oakland citizens to make recommendations and review the expenditures of the funds.

SECTION 2. The City Council does hereby request that the Board of Supervisors of Alameda County order the consolidation of the City of Oakland special election with the statewide presidential primary election of March 2, 2004, consistent with the provisions of State law.

SECTION 3. The City Council hereby authorizes and directs the City Clerk of the City of Oakland (the "City Clerk") at least 88 days prior to March 2, 2004, to file with the Alameda County Clerk certified copies of this resolution.

SECTION 4. The City Council does hereby request that the Board of Supervisors of Alameda County include on the ballots and sample ballots the recitals and measure language contained in this resolution to be voted on by the voters of the qualified electors of the City of Oakland.

SECTION 5. The City Clerk is hereby directed to cause the posting, publication and printing of notices of this Resolution and proposed ordinance, pursuant to the requirements of the Charter of the City of Oakland, and the Government and Elections Codes of the State of California.

SECTION 6. Each ballot used at said election must have printed thereon, in addition to any other matter required by law, the following:

MEASURE \_\_\_\_\_

<p>MEASURE _____:</p> <p><del>Shall Oakland fund neighborhood libraries by increasing the existing parcel tax for the purpose of (1) maintaining and expanding neighborhood library services, days, and hours, (2) maintaining after school tutoring, (3) maintaining literacy and children's programs, (4) increasing library services to schools, (5) increasing access to computers and technology and (6) acquiring new books and materials, and (7) establishing a citizen's oversight committee to recommend and review expenditures?</del></p> <p><b>LIBRARY AND EDUCATION SERVICES RETENTION AND ENHANCEMENT ACT.</b> For the purpose of: (1) maintaining and expanding neighborhood branch library services, days, and hours; (2) maintaining after school homework and tutoring programs; (3) maintaining literacy and children's programs; (4) increasing librarian services to schools; (5) increasing computer and technology access and (6) acquiring new books and materials; shall the City of Oakland extend and increase the existing library parcel tax, subject to independent audits and citizen's oversight commission?</p>	<p>YES</p>	<p>NO</p>
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SECTION 7. The City Council does hereby request that the Registrar of Voters of the County of Alameda perform necessary services in connection with said election.

SECTION 8. The City Clerk is hereby directed to obtain printing supplies and services as required.

SECTION 9. The City Clerk is hereby authorized to provide such other services and supplies in connection with said election as may be required by the laws of the State of California and the Charter of the City of Oakland.

SECTION 10. In accordance with the Election Code and Chapter 11 of the Oakland Municipal Code, the City Clerk shall fix and determine a date for submission of arguments for or against said measure, and said date shall be posted in the Office of the City Clerk.

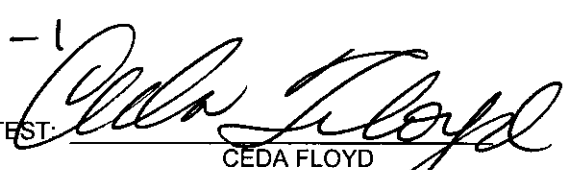
IN COUNCIL, OAKLAND, CALIFORNIA, DEC 2 2003, 2003

**PASSED BY THE FOLLOWING VOTE:**

AYES- BRUNNER, CHANG, MAYNE, NADEL, REID, SPEES, WAN AND ~~PRESIDENT DE LA FUENTE~~ <sup>-7</sup>

NOES- <sup>0</sup>  
~~ABSENT-~~ <sup>Excused</sup> DeLa Fuente - 1

ABSTENTION <sup>0</sup>

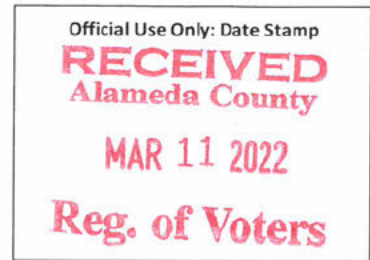
ATTEST:   
 CEDA FLOYD  
 City Clerk and Clerk of the Council  
 of the City of Oakland, California





## BALLOT MEASURE SUBMITTAL FORM

All fields with an \* are required.



BALLOT MEASURE QUESTION	
Jurisdiction Name *: City of Oakland	Election Date *: June 7, 2022
<b>Note:</b> The information as it appears within the text box will be printed on the ballot and voter guide.	
Insert ballot question text here *:	
Shall the measure continuing funding to keep Oakland neighborhood libraries open and for library services, including services to unhoused populations and youth and senior programs, by renewing the tax for 30 years commencing at the current rate of \$114.50 per single family parcel, and specified rates for other parcel types, providing approximately \$18,000,000 in the first year, with audits, citizens' oversight, and specified exemptions for low-income populations and affordable housing, be adopted?	
TYPE OF MEASURE *	PERCENTAGE NEEDED TO PASS *
<input type="checkbox"/> Regular Measure <input checked="" type="checkbox"/> Parcel Tax	<input type="checkbox"/> 50% + 1 <input type="checkbox"/> 66.6667% <input checked="" type="checkbox"/> 2/3
<input type="checkbox"/> Bond Measure <input type="checkbox"/> Charter Amendment	<input type="checkbox"/> Other: _____
FULL-TEXT OPTION *	
Full Text to be printed in the Voter Information Pamphlet:	
<input checked="" type="checkbox"/> YES ( <i>note: must provide an MS Word file</i> )	
<input type="checkbox"/> NO – Do not print, but it's accessible at: _____	
AUTHORIZED REPRESENTATIVE/CONTACT PERSON *	
<i>(office use)</i>	
Print Name: [REDACTED]	Signature: [REDACTED]
Phone #: [REDACTED]	Email: [REDACTED]
CONTACT INFORMATION	
<i>(public use)</i>	
Phone #: 510-238-3226	Email: electionservices@oaklandnet.com
	Website: <a href="https://www.oaklandca.gov/departments/city-clerk">https://www.oaklandca.gov/departments/city-clerk</a>

RECEIVED  
Alameda County

MAR 11 2022

Reg. of Voters

As amended by the City Council at the February 15, 2022 City Council meeting

APPROVED AS TO FORM AND LEGALITY



CITY ATTORNEY'S OFFICE

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2022 FEB 18 PM 4:10

# OAKLAND CITY COUNCIL

ORDINANCE NO. 13680 C.M.S.

**ORDINANCE: 1) CALLING AND GIVING NOTICE FOR THE HOLDING OF THE MUNICIPAL NOMINATING ELECTION ON JUNE 7, 2022 FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE CITY OF OAKLAND A PROPOSED BALLOT MEASURE; 2) REQUESTING CONSOLIDATION OF THE CITY OF OAKLAND MUNICIPAL NOMINATING ELECTION WITH THE STATEWIDE ELECTION TO BE HELD IN THE CITY OF OAKLAND ON JUNE 7, 2022; AND 3) AUTHORIZING AND DIRECTING THE CITY CLERK TO TAKE ALL ACTIONS NECESSARY FOR THE MUNICIPAL ELECTION IN ACCORDANCE WITH APPLICABLE LEGAL REQUIREMENTS**

WHEREAS, the California Constitution Article XI section 5(b) grants charter cities the power to provide in their charters for the conduct of city elections; and

WHEREAS, Oakland City Charter section 1100 provides that Municipal Nominating Elections for the nomination of officers and for such other purposes as the Council may prescribe shall be held in the City on the first Tuesday after the first Monday in June in each even-numbered year; and

WHEREAS, Oakland City Charter section 1100 provides that in order to consolidate Municipal Nominating Elections with Statewide Primary Elections, the Council may by ordinance provide for a date for a Municipal Nominating Election which conforms to the date of a Statewide Primary Election; and

WHEREAS, Oakland City Charter section 1103 provides that all elections and procedures related thereto shall be in accordance with the applicable provisions of state law, except as otherwise may be provided by ordinance or the City Charter; and

WHEREAS, Oakland Municipal Code section 3.08.010 provides that except as may be otherwise provided in Chapter 3.08 all city elections and all procedures relating thereto shall be, where practicable, in accordance with the applicable provisions of state law relating to elections in general law cities; and

CERTIFIED COPY



Office of the City Clerk Date

**WHEREAS**, the City Council desires that various proposed measures shall be submitted to the electors of the City of Oakland at the Municipal Nominating Election to be held on June 7, 2022; and

**WHEREAS**, California Elections Code sections 10400 through 10403 provide that a municipal election may be consolidated with the Statewide election held on the same day upon an order by the county Board of Supervisors; and

**WHEREAS**, in order to request consolidation of the Municipal Nominating Election with the Statewide Primary Election, the City Council shall, at least 88 days prior to the election, file with the County of Alameda a resolution that requests consolidation of the elections and sets forth the questions to be voted upon at the election

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OAKLAND DOES ORDAIN AS FOLLOWS:**

**SECTION 1.** That the City Council of the City of Oakland hereby calls and provides notice for the holding of a Municipal Nominating Election in the City of Oakland on Tuesday, June 7, 2022 for the purpose of submitting to the electors of the City of Oakland a proposed ballot measure.

**SECTION 2.** That the question that shall be voted on at the City of Oakland Municipal Nominating Election is as follows:

Shall the measure continuing funding to keep Oakland neighborhood libraries open and for library services, including services to unhoused populations and youth and senior programs, by renewing the tax for 30 years commencing at the current rate of \$114.50 per single family parcel, and specified rates for other parcel types, providing approximately \$18,000,000 in the first year, with audits, citizens' oversight, and specified exemptions for low-income populations and affordable housing, be adopted?

**SECTION 3.** The City Council does hereby request that the Board of Supervisors of Alameda County order the consolidation of the City of Oakland Municipal Nominating Election to be held on Tuesday, June 7, 2022 with the Statewide Election to be held on the same day.

**SECTION 4.** That the consolidated Municipal Election shall be held and conducted in the manner required in Section 10418 of the California Elections Code.

**SECTION 5.** That the City Clerk is hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the June 7, 2022, Oakland Municipal Nominating Election, including posting, publication and printing of notices, and to fix the dates for submission of arguments, pursuant to the requirements of the City Charter, the Oakland Municipal Code, and California law.

**SECTION 6.** That the City Council hereby appropriates all monies necessary to prepare for and conduct said election and hereby authorizes the City Administrator to take any and all actions necessary to prepare for and conduct said election consistent with the Charter of the City of Oakland, the Oakland Municipal Code and California Elections Code where applicable.

**SECTION 7.** That the City Council of the City of Oakland hereby authorizes and directs the City Clerk, at least 88 days prior to the June 7, 2022 Oakland Municipal Nominating Election to forward certified copies of this ordinance to the Alameda County Board of Supervisors and the Alameda County Registrar of Voters.

**SECTION 8.** That the Council hereby requests that the Alameda County Board of Supervisors permit the Registrar of Voters of Alameda County to render necessary services to the City relating to the conduct of said Municipal Nominating Election.

**SECTION 9. Severability.** If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Chapter. The City Council hereby declares that it would have passed this Ordinance and each section, subsection, clause or phrase thereof irrespective of the fact that one or more other sections, subsections, clauses or phrases may be declared invalid or unconstitutional

**SECTION 10. Effective Date.** This ordinance shall become effective immediately on final adoption if it receives six or more affirmative votes; otherwise it shall become effective upon the seventh day after final adoption.

**Introduction Date**

**FEB 15 2022**

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE: **MAR 01 2022**

AYES – FIFE, GALLO, KALB, KAPLAN, REID, TAYLOR, THAO AND  
PRESIDENT FORTUNATO BAS 

NOES –   
ABSENT –   
ABSTENTION – 

ATTEST: 

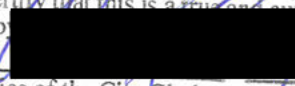
**ASHA REED**

City Clerk and Clerk of the Council of the  
City of Oakland, California

Date of Attestation: March 4, 2022

3140794/ ARM

CERTIFIED COPY

I certify that this is a true and correct  
Copy 

Office of the City Clerk

Date 

RECEIVED  
Alameda County

MAR 11 2022

Reg. of Voters

As amended by the City Council at the February 15, 2022 City Council meeting

APPROVED AS TO FORM AND LEGALITY



CITY ATTORNEY'S OFFICE

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

22 FEB 16 PM 4:22

# OAKLAND CITY COUNCIL

RESOLUTION NO. 89043 C.M.S.

INTRODUCED BY COUNCILMEMBER FORTUNATO BAS

RESOLUTION 1) ON THE CITY COUNCIL'S OWN MOTION SUBMITTING TO THE VOTERS AT THE JUNE 7, 2022 ELECTION, A PROPOSED ORDINANCE EXTENDING THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 1994 (THE "ACT") AND MAKING CERTAIN AMENDMENTS TO THE ACT; AND 2) DIRECTING THE CITY CLERK TO TAKE ALL ACTIONS NECESSARY UNDER LAW TO PREPARE FOR AND CONDUCT THE JUNE 7, 2022 MUNICIPAL ELECTION

WHEREAS, in 1994, Oakland voters approved, by more than a two-thirds majority, Measure O, the Library Services Retention and Enhancement Act (the "Act"); and

WHEREAS, the Act imposes a parcel tax on residential and non-residential parcels for the purpose of raising revenue that will be used solely for the purpose of retaining and enhancing library services; and

WHEREAS, in 2004, Oakland voters approved, by more than a two-thirds majority, Measure Q, extending the Act through 2024 and making amendments to the allowable use of tax proceeds and other various amendments; and

WHEREAS, the Act directly funds Oakland Public Library; and

WHEREAS, the Library offers a broad selection of services including teen and early literacy programs, internet and free Wi-Fi, online databases, as well as lends books, movies, tools, and toys; and

WHEREAS, the Library is one of the City's most widely used public services; and

WHEREAS, loss of revenue from the Act would negatively impact every facet of the Library's operation forcing severe reduction in service; and

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Office of the City Clerk Date

**WHEREAS**, the City and its residents value the Library and its commitment and significant contributions to community education programs, literacy, lifelong learning, access to technology and closing the digital divide, and archiving Oakland's history; and

**WHEREAS**, all revenues received from the Act will be expended exclusively for direct library service; now, therefore, be it

**RESOLVED**: That the City Council finds and determines the foregoing recitals are true and correct and hereby adopts and incorporates them into this Resolution; and be it

**FURTHER RESOLVED**: That the City Council does hereby submit to the voters at the June 7, 2022 election an ordinance that reads as follows:

Be it ordained by the People of the City of Oakland:

**SECTION 1. Amendment.** The Library Services Retention and Enhancement Act of 1994, as amended by the voters in 2004, is hereby amended and restated as set forth below (section numbers and titles are indicated in capitalized bold type; added text is shown as double underlined type; deleted text is shown as ~~strikethrough~~ type; portions of the provisions not cited or not shown in underscoring or strikethrough type are not changed):

#### **SECTION 1. Title and Purpose**

(A) Title. This Ordinance may be cited as the "Library Services Retention and Enhancement Act of 1994.

(B) Purpose. The tax imposed under this Ordinance is solely for the purpose of raising revenue necessary to retain and enhance library services in the City of Oakland.

In recognition of the potential hardship on low-income families and enterprises, the Ordinance provides a complete exemption from the tax for low-income homeowners, non-profit residential hotels, schools, hospitals, churches, and land used for agricultural purposes.

The Library Services Retention and Enhancement Act of 1994 is for the sole purpose of raising revenue that will be utilized for library services. This special tax is not an ad valorem tax on real property nor a transaction tax nor sales tax on the sale of real property within the City.

#### **SECTION 2. Use of Proceeds**

The proceeds of this tax may only be used in accordance with the following objectives:

1. to keep neighborhood libraries open a minimum of six days per week and increase weekend hours;
2. to retain availability of library services at the Main Library 7 days per week;
3. to enhance and expand library collections, including the acquisition of new books and materials;

4. to continue to provide educational and cultural programs for youth in every library, including ~~after-school~~ tutoring and literacy and children's programs;
  5. to expand library-based programs in support of literacy, lifelong learning and information technology;
  6. to operate an African American museum and library program;
  7. to increase joint educational activities with local schools including librarian services;
  8. to retain children's librarians in every library facility;
  9. to operate the ~~new~~ joint school-public library in East Oakland;
  10. to upgrade and enhance information technology in all libraries and improve access to computers and technology in the libraries;
  11. to support ~~after-school~~ homework programs and services to unhoused populations;
- and
12. to support teen programs.

~~The City shall establish a Reserve Fund and maintain therein the "Reserve Fund Requirement." The Reserve Fund Requirement shall be calculated by the City on each January 1 and shall be, as of the date of calculation, five percent (5%) of the total amount of parcel tax collected by the City in the previous fiscal year. The Reserve Fund shall be funded from proceeds collected under this ordinance.~~

~~Amounts on deposit in the Reserve Fund may be expended only for the purposes set forth in this ordinance and upon appropriation by the City Council expressly from the Reserve Fund.~~

### SECTION 3. Definitions.

For purposes of this Ordinance only, the following terms shall be defined as set forth below:

(A) "Building" shall mean any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person, chattel or property of any kind. The word "Building" includes the word "structure".

(B) "City" shall mean the City of Oakland

(CB) "Exempt Organization" shall mean a nonprofit organization that is exempt from taxation under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code.

(DC) "Family" shall mean one (1) or more persons related by blood, marriage, domestic partnership, adoption, or legal guardianship, who are living together in a single residential unit and maintaining a common household. Family shall also mean all unrelated persons who live together

in a single Residential Unit and maintain a common household one or more persons related by blood, marriage or adoption, who are living together in a single Residential Unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.

(ED) “Hotel” shall have the same meaning as defined in Oakland Municipal Code section 4.24.020 shall mean any building, or portion of a Building that is occupied or intended or designed for Occupancy by Transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home, house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar Building or portion thereof.

(FE) “Improvements” shall mean all Buildings, structures, fixtures, fences and paving in the City erected or affixed to land, and all items which are permanently affixed to land which have become a part of real property by having been physically incorporated therein or permanently affixed thereto.

(G) “Multiple Residential Unit Parcel” shall mean a Parcel zoned for a Building, or those portions thereof, that accommodates or is intended to contain two (2) or more residential units, whether or not developed.

(HF) “Non-Residential” shall mean all Parcels that are not classified by this Ordinance as Single-Family Residential or Multiple Residential Unit Parcels, and shall include, but not be limited to, Parcels for industrial, commercial and institutional improvements, whether or not developed all parcels that are not classified by this Ordinance as Residential Units, and shall include, but not be limited to, industrial, commercial and institutional Improvements, as well as Vacant Parcels.

(IG) “Occupancy” shall have the same meaning as defined in Oakland Municipal Code Section 4.24.020 mean the use or possession, or the right to the use of possession of any room or rooms or portion thereof, in any Hotel for dwelling, lodging or sleeping purposes.

(JH) “Operator” shall have the same meaning as defined in Oakland Municipal Code section 4.24.020 mean the Person who is a proprietor of a Hotel, whether in the capacity of owner, lessee, sublease, mortgagee in possession, licensee or any other capacity. Where the Operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall be deemed an Operator for the purposes of this Ordinance.

(KI) “Owner” shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.

(LJ) “Parcel” shall mean a unit of real estate in the City of Oakland as shown on the most current official assessment role of the Alameda County Assessor.

(MK) “Person” shall mean an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit include individuals, and for profit and nonprofit organizations, including, but not limited to, corporations, partnerships, business associations and trusts.



(NL) "Possessory Interest" as it applies to property owned by any agency of the government of the United States, the State of California, or any political subdivision thereof, shall mean possession of, claim to, or right to the possession of, land or Improvements and shall include any exclusive right to the use of such land or Improvements.

(QM) "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.

(P) "Single-Family Residential Parcel" shall mean a Parcel zoned for single-family residences, whether or not developed.

(QN) "Transient" shall mean any individual who exercises Occupancy of a hotel or is entitled to Occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any individuals so occupying space in a Hotel shall be deemed to be a Transient until the period of thirty (30) consecutive days has elapsed.

(RQ) "Vacant Parcel" shall mean an unimproved Parcel, but shall not include unimproved Parcels which have been dedicated as open space or parklands.

(SP) "Main Library" is defined as the central library of the Oakland Public Library system.

(TQ) "Library Collections" are defined as books, magazines, newspapers, electronic databases and equipment that facilitates the use of those items, equipment and materials for public use ~~that are in video and audio formats~~, as well as learning materials used to enhance reading and literacy skills.

#### SECTION 4. Imposition of Parcel Tax

There is hereby imposed a special tax on all Owners of parcels in the City of Oakland for the privilege of using municipal services and the availability of such services, except where the parcels are otherwise exempt from taxation by Section 6 of this Ordinance. All funds collected by the City from the imposition of the tax shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes authorized by this Ordinance.

The tax imposed by this Section shall be assessed to the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the Possessory Interest in such parcel, unless such holder is also by law exempt from taxation. The tax is imposed as of July 1 of each year on the person who owned the parcel on that date.

The tax hereby imposed shall be at the following rates, subject to adjustment as provided in Section 7 of this Ordinance:

(A) For all ~~single family~~ Single-Family Residential Parcels, the tax shall be at the annual rate of \$75.00 \$114.50 per parcel.

(B) For all Multiple Residential Unit Parcels ~~multiple-unit Residential Parcels~~, the tax shall be at the annual rate of ~~\$51.24~~ \$78.22 per Residential Unit located on such Parcels, with the following exception: if a majority of the Residential Units have been vacant for 6 months or more, the rate shall be reduced by 50% to ~~\$25.62~~ \$39.11 per Residential Unit located on the Parcel.

(C) For Non-Residential Parcels, the tax rate shall be at the annual rate of \$38.41 ~~\$58.65~~ for every Single-Family Residential Unit Equivalent. The tax for Non-Residential Parcels is calculated using both frontage and square footage measurements to determine total single-family residential unit equivalents (SFE). A frontage of eighty (80) feet for a commercial institutional Parcel, for example, is equal to one (1) SFE (See matrix). An area of six thousand four hundred (6,400) square feet for the commercial institutional Parcel is equal to one (1) SFE. The Tax is the annual rate \$58.65 multiplied by the total number of SFEs (determined by the frontage and square footage).

Single Family Residential Equivalents will be based on square footage and frontage and by land use category as follows:

LAND USE CATEGORY	FRONTAGE (FT)	AREA (SF)
Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	500	100,000
Quarry	1,000	250,000

Example: assessment calculation for a Commercial Institutional Parcel with a Frontage of 160 feet and an Area of 12,800 square feet:

Frontage      160 feet / 80 = 2 SFE

Area            12,800 square / feet 6,400 = 2 SFE

2 SFE + 2 SFE = 4 SFE

4 SFE x \$58.65 = \$234.60 tax

Example: assessment calculation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 sq. ft.:

<u>Frontage</u>	<u>Area</u>
<u>160 FT</u>	<u>12,800 SF</u>
<u>80 FT/SE = 2 SFE</u>	<u>6,400 SF / SFE = 2 SFE</u>
<u>2 SFE + 2 SFE = 4 SFE</u>	<u>4 SFE x \$38.41 = \$153.64</u>

## SECTION 5. Hotels

The tax imposed by this Ordinance shall be imposed on each Hotel within the City in accordance with the following:

1. Residential Hotels. If rooms in a Hotel were occupied by individuals who were not Transients for 80% or more of the previous fiscal year, such Hotel shall be deemed a Residential Hotel, and such rooms shall be deemed Residential Units and the Parcel on which they are located shall be subject to the tax imposed on Multiple Residential Unit Parcels. The remainder of the Building shall be subject to the applicable Square Footage tax computed in accordance with the Single Family Residential Unit Equivalent formula set forth in Section 4 calculations.
2. Transient Hotels. Notwithstanding the previous subsection, if 80% or more of the Operator's gross receipts for the previous fiscal year were reported as rent received from Transients on a return filed by the Operator in compliance with ~~Section 5, Article 20~~ Chapter 4.24 of the Oakland Municipal Code (commonly known as the Uniform Transient Occupancy Tax of the City of Oakland), such Hotel shall be deemed a Non-Residential Parcel, categorized as Commercial/Industrial, and shall be subject to the Square Footage and Single Family Residential Unit Equivalent calculations set forth in Section 4(C), and the Parcel tax imposed on Multiple Residential Units shall not apply.

## SECTION 6. Exemptions

The tax imposed by this Ordinance shall be subject to the exemptions set forth in this section.

(A) Low-Income Homeowner Exemption. Exempt from this tax are owners of single-family Residential Units in which they reside whose combined Family income, from all sources for the previous calendar year, is at or below the income level qualifying as sixty percent (60%) of area median income ~~“very low income”~~ for a Family of such size under Section 8 of the United States Housing Act of 1937 42 U.S.C.A. Sections 1437 et. seq., or successor legislation, for such year. Owners must apply for the exemption provided for in this section annually by petition to the Director of Finance and Management Agency of the City of Oakland (“Director of Finance”) in the manner and at the time set forth in procedures established by the Director of Finance. Such petitions shall be on forms provided by the Director of Finance and shall provide such information as the Director of Finance shall require, including but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

(B) Low-Income Residential Hotel Exemption. Notwithstanding the apportionment requirements of Section 5.1 above, there are exempt from the tax imposed by this Ordinance Owners and Operators of Residential Hotels owned and operated by Exempt Organizations or by limited partnerships in which the controlling general partner is an Exempt Organization. This exemption shall only apply if the Residential Hotel is subject to a recorded regulatory agreement between the Owner and the State of California or a federal or local public agency, and if, pursuant to such regulatory agreement, the Owner is obligated to maintain rents in the Residential Hotel at “affordable” levels and rent to “low income” persons as such terms are defined in the applicable regulatory agreement. Owners must apply for this exemption to this tax annually by petition to the

Director of Finance of the City of Oakland in the manner and at the time set forth in procedures established by the Director of Finance.

(C) Senior Household Exemption. The following is exempt from this tax: an Owner of a single-family residential unit (1) who resides in such unit, (2) who is sixty-five (65) years of age or older and (3) whose combined family income, from all sources for the previous year, is at or below the income level qualifying as eighty percent (80%) of area median income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures or an alternative process.

(D) Fifty percent reduction for affordable housing projects. Rental housing owned by nonprofit corporations and nonprofit-controlled partnerships for senior, disabled and low income households that are exempt from ad valorem property tax pursuant to California Revenue and Taxation Code 214(f), (g), and (h) shall be liable for only 50% of this parcel tax. The exemption shall apply in the same proportion that is exempted from ad valorem property tax.

#### **SECTION 7. Reduction in Tax; Rate Adjustment**

(A) Subject to paragraph (B) of this Section 7, the tax rates imposed by this ordinance are maximum rates and may not be increased by the City Council above such maximum rates. The tax imposed by this Ordinance may be reduced or eliminated by the City Council for a subsequent fiscal year upon a vote of the City Council on or before June 30<sup>th</sup> in any year in which the City Council determines that after such reduction or elimination there will be sufficient revenues available to balance the City Council's Adopted Policy Budget. Such reduction or elimination shall be effective for the fiscal year following such vote.

(B) Beginning in the Fiscal Year 2023-2024, and each year thereafter, the City Council may increase the tax imposed by a percentage that is up to the greater of:

1. The percentage change in the cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month Annual Percentage Change in the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics; or
2. The percentage change in California per capita personal income, as determined by the California State Department of Finance and shown in the Price Factor and Population Information Report issued each May.

After the third year of imposition of this tax, the City Council may increase the tax imposed hereby only upon a finding that the cost of living in the immediate San Francisco Bay Area, as show on the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics, has increased; the increase of the tax imposed hereby shall not exceed such increase, using 1994 as the tax index year. It is further provided that in no event shall the tax rate adjustment imposed hereby exceed, on an annual basis, five percent (5%) of the tax rates imposed by the City of Oakland pursuant to this Ordinance during the immediately preceding fiscal year. In no event shall the annual tax rate adjustments authorized by this

subsection 7(B) exceed five percent (5%) of the tax rates imposed by the City of Oakland pursuant to this Ordinance in the immediately preceding fiscal year.

#### **SECTION 8. Minimum Library Appropriation Prerequisite *at Fiscal Year 2000-01 Level***

(A) For any each year during which this tax is in effect, the City Council may collect this tax only if the City's General Purpose Fund appropriation for Library services is at least \$14,500,000 maintained at a level that is no lower than the General Fund appropriation for fiscal year 2000-01. The General Fund appropriation for Library services for fiscal year 2000-01 was \$9,059,989.

(B) Notwithstanding the minimum General Purpose Fund appropriation requirement in subsection (A) above, the City may levy and collect this tax if 1) a severe and unanticipated financial or other event occurs that so adversely impacts the General Purpose Fund the City is unable to budget for the Library's General Purpose Fund appropriation at the required minimum amount of \$14,500,000, and 2) the City's reduction to the Library Department's General Purpose Fund appropriation is no more than the reduction to the City's net General Purpose Fund budget for non-safety departments (which are all operating departments, except police and fire). This exception shall apply only if the City Administrator submits a report to the City Council explaining the severe and unanticipated event, the steps that were taken by the City to avoid the need to reduce the Library's General Purpose Fund appropriation and the steps the City will take in the future to restore the Library's General Purpose Fund. Such actions must be taken for each fiscal year in which the City fails to meet the minimum appropriation requirements set forth in subsection (A).

The City's net General Purpose Funds budget for non-safety departments is the total General Purpose Fund appropriation to their operating budgets excluding expenditures that are offset by fees or other non-tax revenues. Following any Library Department General Purpose Fund appropriation reduction from the minimum level of \$14,500,000 and for the parcel tax to be levied in any subsequent year, the Library Department must receive increases in its General Purpose Fund appropriation proportional to the increases in the non-safety departments' net General Purpose Fund budgets up to at least the minimum level of \$14,500,000.

#### **SECTION 9. Term of Tax Imposition**

The taxes enacted by this Ordinance shall be imposed and levied for a period of thirty (30) years. The tax imposed by the Library Service Retention and Enhancement Act of 1994 may be imposed by the City until June 30, 2024. The tax imposed by this Ordinance shall be deemed extended for an additional 15-year period if on or before June 30<sup>th</sup> of 2024, the City Council submits an ordinance to the voters of the City of Oakland extending this tax, and the voters approve such extension. The tax imposed by this Ordinance shall remain in full force and effect during the pendency of such election if it is held subsequent to June 30<sup>th</sup> of 2024. In the event that this Ordinance is extended as provided in this section, this Ordinance shall be deemed extended for all purposes and such extension shall relate back to the original passage of this Ordinance and shall not constitute a reimposition of the tax imposed by this Ordinance.

## SECTION 10. Annual Audit

A. Biennial Audit. The City Auditor shall ~~will~~ perform an ~~annual~~ a biennial-audit of the collection and expenditure of all revenue generated by this tax to assure-ensure accountability and the proper disbursement of the tax proceeds of ~~this tax~~ in accordance with the objectives stated herein.

B. Annual Accountability Report. The City shall comply with the annual report requirement set forth in Government Code sections 50075.1 and 50075.3.

C. Citizen Oversight. The City Council shall assign to an existing Board or Commission the responsibility for public oversight of this measure. This Board or Commission shall review all reports related to the expenditure of all revenue collected by the City from the special tax imposed by this Ordinance. The Board or Commission shall provide reports to the City Council on a regular basis and may include recommendations for more effective administration of the funds. The City Council shall designate or appoint a body composed of Oakland citizens to make recommendations and review the expenditures of the funds.

## SECTION 11. Duties of the Director of Finance; Notice of Decision

It shall be the duty of the Director of Finance to collect and receive all taxes imposed by this Ordinance, and to keep an accurate record thereof.

Said Director of Finance is hereby charged with the enforcement of this Ordinance, except as otherwise provided herein, and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement of this Ordinance, including provisions for the re-examination and correction of returns and payments. The Director of Finance may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

Upon disallowing any claims submitted pursuant to Section 15, the Director of Finance shall mail written notice thereof to the claimant at ~~his/her~~ the claimant's address as shown on the Alameda County Assessor's property tax rolls.

## SECTION 12. Examination of Books, Records, Witnesses; Penalties

The Director of Finance, or ~~his/her~~ the Director of Finance's designee, is hereby authorized to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of Parcels and computation of the tax imposed by this Ordinance.

The Director of Finance or ~~his/her~~ the Director of Finance's designee, is hereby authorized to examine the books, papers and records of any person subject to the tax imposed by this Ordinance for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the tax due. The Director of Finance, or ~~his/her~~ the Director of Finance's designee, is hereby authorized to examine any person, under oath, for the purpose of verifying the accuracy of any petition, claim or return filed or to ascertain the tax due under this Ordinance and for this purpose may compel the production of books, papers and records before ~~him/her~~ the Director of Finance, whether as parties or witnesses, whenever ~~s/he~~ the Director of Finance believes such

persons have knowledge of such matters. The refusal of such examination by any person subject to the tax shall be deemed a violation of this Ordinance and the Oakland Municipal Code and subject to any and all remedies specified therein.

### **SECTION 13. Collection of Tax; Interest and Penalties**

The City Council of the City of Oakland is authorized to have the taxes imposed by this Ordinance collected by the County of Alameda in conjunction with the County's collection of property tax revenues for the City of Oakland. In the event that the County of Alameda collects the taxes imposed by this Ordinance, the imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this Ordinance, or who fail to remit any delinquent remittance under this Ordinance, shall be subject to and governed by the rules, regulations, and procedures utilized by the County of Alameda in its collection of property taxes for the City of Oakland and its collection of this additional tax for the City of Oakland.

In addition to any other penalties otherwise imposed, a one-time penalty at a rate set by the City Council, which in no event shall exceed 25% of the tax due per year, is hereby imposed by this Ordinance on all taxpayers who fail to timely pay the tax provided by this Ordinance, in addition, interest shall be assessed at the rate of 1% per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this Ordinance shall become a part of the tax herein required to be paid.

### **SECTION 14. Collection of Unpaid Taxes**

The amount of any tax, penalty, and interest imposed under the provisions of this Ordinance shall be deemed a debt to the City. Any person owing money under the provision of this Ordinance shall be liable to an action brought in the name of the City for the recovery for such amount.

### **SECTION 15. Refund of Tax, Penalty, or Interest Paid More Than Once; or Erroneously Or Illegally Collected.**

Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the City it may be refunded provided a verified claim in writing therefore, stating the specific ground upon which such claim is founded, is filed with the Director of Finance within one (1) year from the date of payment. The claim shall be reviewed by the Director of Finance and shall be made on forms provided by the Director of Finance. If the claim is approved by the Director of Finance, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the Person from whom it was collected or by whom paid, and the balance may be refunded to such Person, ~~his/her~~ such Person's administrator or executors.

## SECTION 16. Savings Clause

The provisions of this Ordinance shall not apply to any Person, or to any property as to whom or which it is beyond the power of the City of Oakland to impose the tax herein provided. If any provision, sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this Ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared to be the intention of the City of Oakland, that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

## SECTION 17. ~~Misdemeanor Violation~~ [Reserved]

~~Any person who fails to perform any duty or obligation imposed by this Ordinance shall be guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not more than \$1,000 or by imprisonment for a period of not more than one year, or by both such fine and imprisonment.~~

~~—The penalties provided in this section are in addition to the several remedies provided in this Ordinance, or as may otherwise be provided by law.~~

## SECTION 18. ~~Board of Review~~ [Reserved]

~~Any Person dissatisfied with any decision of the Director of Finance adversely affecting the rights or interests of such Person made by the Director of Finance under the authority of this Ordinance, may appeal therefrom in writing to the Business Tax Board of Review (the "Board") within sixty (60) days from the date of mailing such decision by the Director of Finance. All filings with the Board relating to appeals or otherwise shall be made to the Chairperson of the Business Tax Board of Review in care of the City Manager's Office, One City Hall Plaza, Oakland, CA 94612. The Board may affirm, modify or reverse such decision or dismiss the appeal therefrom, as may be just, and shall prescribe such rules and regulations relating to appeals as it may deem necessary. The Board's decision on appeal will become final upon mailing notice thereof to the Person appealing the Board's decision at such Person's last known address shown on the Library Services Retention and Enhancement Tax Records.~~

~~—Any tax, penalty or interest found to be owing is due and payable at the time the Board's decision becomes final.~~

~~—The Board shall approve, modify or disapprove all forms, rules and regulations prescribed by the Director of Finance in administration and enforcement of this tax; such forms, rules and regulations shall be subject to and become effective only on such approval.~~

~~—All decisions rendered by the Board shall be final, and no further administrative appeal of these decisions is provided or intended.~~



**SECTION 19. Regulations**

The City Council is hereby authorized to promulgate such regulations as it shall deem necessary in order to implement the provisions of this Ordinance.

**SECTION 20. No Amendment**

This Ordinance may not be amended by action of the City Council without the applicable voter approval.

**SECTION 21. Effective Date**

The taxes imposed by this Ordinance shall be effective only if approved by two-thirds of the voters who cast ballots regarding this measure at the election held on June 7, 2022 and shall take effect ten (10) days after the vote is declared by the City Council.

; and be it

**FURTHER RESOLVED:** That the City Council does hereby request that the Board of Supervisors of Alameda County order the consolidation of the City of Oakland Municipal election called for herein with the statewide primary election of June 7, 2022, consistent with the provisions of State law; and be it

**FURTHER RESOLVED:** That each ballot used at said election must have printed thereon, in addition to any other matter required by law, the following:

Measure _____. Shall the measure continuing funding to keep Oakland neighborhood libraries open and for library services, including services to unhoused populations and youth and senior programs, by renewing the tax for 30 years commencing at the current rate of \$114.50 per single family parcel, and specified rates for other parcel types, providing approximately \$18,000,000 in the first year, with audits, citizens' oversight, and specified exemptions for low-income populations and affordable housing, be adopted?	Yes	
	No	

; and be it

**FURTHER RESOLVED:** That the City Council hereby authorizes and directs the City Clerk of the City of Oakland ("City Clerk") at least 88 days prior to June 7, 2022 to file with Alameda County certified copies of this resolution; and be it

**FURTHER RESOLVED:** That the City Council does hereby request that the Board of Supervisors of Alameda County include on the ballots and sample ballots recitals and measure language to be voted on by the voters of the qualified electors of the City of Oakland; and be it

**FURTHER RESOLVED:** That the City Clerk is hereby directed to cause the posting, publication and printing of notices, pursuant to the requirements of the Charter of the City of Oakland, Chapter 3 of the Oakland Municipal Code, the Government Code and the Election Code of the State of California; and be it

**FURTHER RESOLVED:** That the City Council does hereby request that the Registrar of Voters of the County of Alameda perform necessary services in connection with said election; and be it

**FURTHER RESOLVED:** That in accordance with applicable law, the City Clerk shall fix and determine a date for submission of arguments for or against said proposed Ordinance and rebuttals, and said date shall be posted in the Office of the City Clerk; and be it

**FURTHER RESOLVED:** That the City Clerk and City Administrator are hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the June 7, 2022 election and appropriate all monies necessary for the City Administrator and City Clerk to prepare and conduct the June 7, 2022 election, consistent with law.

IN COUNCIL, OAKLAND, CALIFORNIA,

**FEB 15 2022**

PASSED BY THE FOLLOWING VOTE:

AYES - FIFE, ~~KALB~~ KALB, KAPLAN, REID, TAYLOR, THAO AND  
PRESIDENT FORTUNATO BAS **-7**

NOES - **0**

ABSENT - **0**

ABSTENTION - **0**

ATTEST: 

ASHA REID  
City Clerk and Clerk of the Council of the  
City of Oakland, California

3148917v3

CERTIFIED COPY 

  
Office of the City Clerk Date

22 MAR -1 AM 11:41

TITLE, SUMMARY, AND ANALYSIS OF OAKLAND LIBRARY TAX MEASURE

CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE \_\_\_\_\_

Ballot Title:

A Proposed Ordinance to Amend the City of Oakland's "Library Services Retention and Enhancement Act of 1994" and extend for thirty years, commencing at current rates, the parcel tax that funds libraries and related services in the City.

Ballot Summary:

The City of Oakland currently imposes an annual tax on the owners of parcels of real property to help fund public libraries and provide related library services. The voters by two-thirds votes approved this tax in 1994 and approved a twenty-year extension of the tax in 2004.

The proceeds of the tax must be used solely to fund library services in the City, such as keeping libraries open a minimum number of days per week, expanding library collections, providing educational and cultural programs for youth, operating the City's African American Museum and Library, upgrading library information technology, and providing tutoring, and teen programs. This measure would expand the allowable uses, including without limitation, providing services to unhoused populations.

This measure would continue to impose the current rates of the annual parcel tax, subject to the City Council's option to annually increase rates up to a maximum of 5% based on the rate of inflation. The current rates are:

- Single-Family Residential Parcels: \$114.50 per parcel;
- Multiple Residential Unit Parcels (including apartments and condominiums): \$78.22 per residential unit, or \$39.11 if a majority of the residential units are vacant;
- Non-Residential Parcels: \$58.65 per single-family residential unit equivalent, based on the parcel's square footage and length of frontage.

Currently, residential hotels renting to low income persons and low-income homeowners residing in their homes are exempt from the parcel tax. This measure would:

- increase the number of people qualifying as "low-income" homeowners;
- exempt low-income seniors, and
- reduce affordable housing projects' parcel tax by 50%.

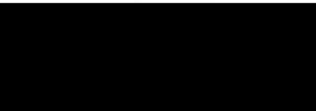
This measure permits the City to collect the tax only in years in which it continues to provide at least \$14,500,000 in funding to the City's public libraries from the City's General Purpose Fund, unless there is a severe and unanticipated drop in the City's revenue and the City is unable to budget for the public libraries at the current level of funding.

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This measure requires the City Council to assign to an existing City board or commission responsibility for public oversight of the measure, including reviewing reports related to expenditures and making recommendations for more effective administration of the funds. The measure also requires the City Auditor to conduct an audit every two years to evaluate the collection and expenditure of all parcel tax-generated revenue.

The existing parcel tax is currently scheduled to expire on June 30, 2024. This measure would extend the parcel tax for 30 years, after enactment, until 2052.

Passage of this measure requires the approval of two-thirds of voters who cast ballots. A “yes” vote approves the amendments to the existing parcel tax. A “no” vote rejects this measure and maintains the existing parcel tax with no changes.



Barbara J. Parker  
City Attorney

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE \_\_\_\_\_

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Under the City of Oakland's "Library Services Retention and Enhancement Act of 1994," as amended by Measure Q in 2004, the City currently imposes an annual special tax on parcels of real property that can be used solely for the purpose of supporting the City's public libraries and providing related services such as tutoring and literacy programs, the operation of the African American Museum and Library, educational activities in conjunction with local schools, homework assistance programs, and teen programs. The parcel tax is currently scheduled to expire on June 30, 2024. In addition, pursuant to Measure D adopted in 2018, the City imposes a separate parcel tax to fund library services, which expires in 2038.

This measure would amend the existing parcel tax imposed by Measure Q by extending the parcel tax for 30 years after this measure is enacted, until 2052, and expanding the purposes for which the tax proceeds may be used to include, among other things, services for unhoused populations.

For single-family residential parcels, this measure would continue the current annual parcel tax of \$114.50 per parcel. For multiple residential unit parcels, this measure would continue the existing annual parcel tax of \$78.22 per residential unit, or \$39.11 per residential unit if a majority of the units have been vacant for six months or more. For non-residential parcels, this measure would continue the existing annual parcel tax of \$58.65 per single-family residential unit equivalent.

This measure does not change the formula currently used to calculate the tax on non-residential parcels, which is based on the square footage of the parcel and the length of the parcel frontage. This measure would allow the City Council to increase the amount of the annual parcel tax in accordance with either the federal Consumer Price Index or the change in California's per capita personal income as determined by the Department of Finance, but in no event by more than 5% each year.

The existing parcel tax provides an exemption for low-income homeowners who reside in their homes and residential hotels that rent to low-income persons. This measure would expand the definition of low-income homeowner to include persons whose family income is 60% or less of the area median income, or 80% or less of the area median income for persons who are 65 years of age or older. The measure also would provide a 50% reduction in the parcel tax for affordable housing projects.

This measure would require the City Council to assign to an existing City board or commission responsibility for public oversight of the measure, including reviewing reports related to expenditures and making recommendations for more effective administration of the funds. The City Auditor would be required to conduct an audit once every two years to evaluate the collection and expenditure of all revenue generated by the parcel tax.

This measure was placed on the ballot by the City Council and must be approved by two-thirds of the votes cast to be enacted.



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Extension of the Library Services Retention and Enhancement Act of 1994  
Ballot Measure June 2022  
Impartial Financial Analysis  
Office of The City Auditor

**Summary**

This Measure, if passed by two-thirds of the voters, extends the Library Services Retention and Enhancement Act of 1994 for thirty (30) years to raise revenue to retain and enhance library services. First passed by the voters in 1994, this annual parcel tax was previously extended in 2004 as Measure Q.

The proceeds may only be used for the 12 objectives in the legislation. Uses include, but are not limited to, funding to keep Oakland neighborhood libraries open, operating the African American Museum, and providing services at libraries for the unhoused, seniors, and youth.

**Financial Analysis**

The City estimates total new revenue from extending the Library Services Retention and Enhancement Act will be approximately \$18 million in the first year. Revenue generated in subsequent years will depend on: 1) the number of properties subject to the Act, 2) whether annual tax adjustments are implemented pursuant to the terms of the proposed legislation, and 3) whether the City appropriates the minimum General Fund appropriation for library services, as described below.

This Measure extends the current tax rates being collected under Measure Q. The rates by parcel types are shown below:

**Table: Parcel Assessments**

Parcel Type	Current Measure Q Amount (FY 2021-22)	Proposed Tax Amount (FY 2022-23)
Single Family Residential	\$114.50	\$114.50
Multiple Unit Residential (per unit)	\$78.22	\$78.22
Non-Residential	\$58.65	\$58.65

Source: City Auditor's summary of legislation

Low-income homeowners, non-profit residential hotels, schools, hospitals, churches, and land used for agricultural purposes may apply to be exempt from this tax.

Beginning in Fiscal Year 2023-2024, and each year thereafter, the City Council may increase the tax imposed by a percentage based on a prescribed index not to exceed five percent.

For each year this tax is in effect, it may only be collected if the City's General Fund appropriation for library services is at least \$14,500,000. However, if the appropriation is not maintained at the minimum level, the tax may continue to be collected if:

- a severe and unanticipated financial or other event occurs that so adversely impacts the General Purpose Fund the City is unable to budget for the Library's General Purpose Fund appropriation at the required minimum amount of \$14,500,000; and
- City's reduction to the Library's General Fund is no more than the reduction to the City's net General Fund budget for non-safety departments.

The City Administrator must submit a report to City Council explaining the reduction of the appropriation.

The measure is subject to biennial audits by the City Auditor, annual financial audits, and citizen oversight.

The annual financial cost to the City includes administering and collecting the tax required by the legislation and required oversight. We estimate this total annual cost to be approximately \$135,000.

Our analysis of financial impact is based on current dollars and the best data available at this time.