

# CITY OF OAKLAND MEASURE MM

<b>MM</b>	Shall the measure levying a special tax for 20 years in the “Wildfire Prevention Zone” (defined in the measure), to prevent wildfires by implementing City of Oakland prevention plans, including vegetation management, evacuation route protection, enhanced fire patrols during high danger periods, and goat grazing at annual rates of \$99/single-family parcel, \$65/condominium/multifamily unit; nonresidential parcels based on a formula, generating \$2,670,000 in 2025-26, with cost of living increases, citizens’ oversight and audits, be adopted?	<b>YES</b>
		<b>NO</b>

with allowed annual adjustments based on cost of living increases up to five percent (5%). There are several exemptions, including for certain very-low income households and seniors. The measure requires a community oversight commission and annual independent financial audits as part of tax accountability.

This measure will take effect only if two-thirds (2/3) of voters voting on this measure vote yes.

If approved, the special parcel tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

s/ BARBARA J. PARKER  
City Attorney

## CITY ATTORNEY’S BALLOT TITLE AND SUMMARY OF MEASURE MM

**TITLE: A Proposed Ordinance Establishing A Special Tax for 20 Years On Parcels Within the “Wildfire Prevention Zone,” As Defined in the Ordinance, For the Purposes of Reducing Wildfire Risk By Funding Vegetation Management, Evacuation Route Protection, and Other Wildfire Prevention Measures in Oakland’s High Risk Fire Areas**

### CITY ATTORNEY’S SUMMARY OF MEASURE MM:

This measure would amend the Oakland Municipal Code to add Chapter 4.59, “Wildfire Prevention Financing Act of 2024,” and establish a special tax for twenty (20) years on parcels within the “Wildfire Prevention Zone,” for the purposes of vegetation management, evacuation route protection, and other wildfire prevention measures in the Wildfire Prevention Zone. The Wildfire Prevention Zone is the geographic area in which the special parcel tax would be levied and the area in which the services funded by the special tax would be provided. The boundaries of the Wildfire Prevention Zone are set by the map included in the Ordinance, and generally include the City’s Very High Fire Hazard Severity Zone (“VHFHSZ”) as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas.

The special parcel tax revenue could only be used (1) to pay for administrative expenses related to the tax that are specified in the measure, and (2) to implement the City’s wildfire prevention plans in the Wildfire Prevention Zone, including protecting evacuation routes, removing dead and dying trees and invasive vegetation, performing enhanced inspections of parcels in the Wildfire Prevention Zone, and funding public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone.

The annual rate of the special parcel tax would be \$99/single-family parcel, \$65/condominium/multifamily unit, and based on a formula for nonresidential parcels,

**CITY ATTORNEY’S IMPARTIAL ANALYSIS  
OF MEASURE MM**

**CITY AUDITOR’S IMPARTIAL ANALYSIS  
OF MEASURE MM**

**Wildfire Prevention Financing Act of 2024**

The Oakland Fire Department (“OFD”) has been actively managing vegetation on City-owned property since 2003 to minimize wildfire hazard in high risk fire areas, utilizing various techniques, including goat grazing, hand crews, and limited mechanical treatments. In May 2024, the City Council approved a comprehensive Vegetation Management Plan (“2024 VMP”), that describes the actions that OFD will take over a 10-year plan timeframe to reduce fire hazards on approximately nineteen hundred and twenty-four (1,924) acres of City-owned land and along three hundred and eight (308) miles of adjacent roadway.

This measure would amend the Oakland Municipal Code to add Chapter 4.59, “Wildfire Prevention Financing Act of 2024,” and establish a special parcel tax for twenty (20) years on parcels within the “Wildfire Prevention Zone.” The purpose of the special tax is to reduce the risk of wildfire by funding the implementation of wildfire prevention plans, as adopted by City Council from time to time, including the 2024 VMP. The Wildfire Prevention Zone is the geographic area in which the special parcel tax would be levied and the area in which the services funded by the special parcel tax would be provided. The boundaries of the Wildfire Prevention Zone are set by the map included in the Ordinance, and generally include the City’s Very High Fire Hazard Severity Zone (“VHFHSZ”) as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas.

The special parcel tax revenue could only be used (1) to pay for administrative expenses related to the tax that are specified in the measure, and (2) to implement the City’s wildfire prevention plans in the Wildfire Prevention Zone, including protecting evacuation routes, removing dead and dying trees and invasive vegetation, performing enhanced inspections of parcels in the Wildfire Prevention Zone, and funding public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone. The City may not use the proceeds of the special parcel tax to fund the performance of initial annual inspections of parcels in the Wildfire Prevention Zone, which are currently conducted by OFD and paid from the City’s General Purpose Fund.

The annual rate of the special parcel tax would be \$99/single-family parcel, \$65/condominium/multifamily unit, and based on a formula for nonresidential parcels, with allowed annual adjustments based on cost of living increases up to five percent (5%). There are several exemptions, including for certain very-low income households and seniors. The measure requires a community oversight commission and annual independent financial audits as part of tax accountability. If approved, the special parcel tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

This measure was placed on the ballot by the Oakland City Council. This measure will take effect only if two-thirds (2/3) of voters voting on this measure vote yes.

s/BARBARA J. PARKER  
City Attorney

**Summary**

This measure would levy a new special tax in a defined Wildfire Prevention Zone for 20 years to reduce the risk of wildfires in the specified zone by implementing a vegetation management plan, enhanced fire patrols, and goat grazing, among other actions. The tax would be collected from property owners within the zone, and be used exclusively within the defined zone. Tax collection would start July 1, 2025.

**Financial Analysis**

The City Administration estimates this measure would raise \$2.67 million in revenue in the first year. In subsequent years, increases to the tax are limited to cost-of-living adjustments and capped at 5 percent. The measure allows the use of revenue collected to cover administrative expenses, and as such, we anticipate that the City would not incur additional or new costs.

The City Auditor has the option to conduct audits, and the City Council will establish a community oversight and accountability board to review annual operations, make advisory recommendations, study best practices, participate in wildfire prevention forums, and support outreach and education.

The annual cost to property owners in the first year would be:

Property Type	Annual Cost
Single Family Residential	\$99 per property
Condo/Multi Family Unit	\$65 per unit
Non-Residential Properties	Based on frontage and total square feet to determine the equivalent number of single family properties, multiplied by \$99

Certain very low income and senior households are exempt, the tax rate for affordable housing is reduced, and rebates are provided to tenants in certain situations.

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

s/MICHAEL C. HOUSTON  
City Auditor

## ARGUMENT IN FAVOR OF MEASURE MM

Wildfires in California are growing larger, more frequent, and more destructive every year — taking lives, burning homes, and displacing thousands. The Oakland Hills are at serious risk due to its natural topography, population density, and substantial tree and vegetation growth. These wildfires impact all our communities; we've felt the consequences, from smoke-filled air to losing homeowners' insurance to displacing families. The most cost-effective way to combat wildfires is through a smart prevention plan that includes implementing tree and vegetation management, inspecting high-risk sites, and coordinating across governmental agencies and community partners. Measure MM will fund these efforts for Oakland. Since the 1991 Oakland Hills Firestorm, which killed 25 people and decimated over 3,000 homes, Oakland has transformed its prevention methods. Recent history has shown that there is still significant work to do to be safe. The City recently adopted a comprehensive Vegetation Management Plan to clear public spaces and evacuation routes of brush and dying trees — but this plan needs funding to keep us safe. Measure MM will ensure funding for twenty years to implement Oakland's plan, improve wildfire prevention services, and educate residents on how to take safety precautions. By establishing this dedicated fund, Measure MM will generate \$2.67 million in its first year that cannot be taken away if the City faces budget challenges. Funds from Measure MM can *only* be used to pay for wildfire prevention in neighborhoods most at risk. Measure MM will require citizen oversight to ensure funds are spent effectively, has strict caps on annual inflation increases, and includes exemptions for low-income residents and seniors. Our homes are close to many of Oakland's parks and trails; increasing our area's protection from wildfire is worth \$99 a year. To make our communities fire safe, vote YES on Measure MM.

s/DARIN M. WHITE

Fire Chief (former), City of Oakland

s/ELIZABETH K. STAGE

President, Oakland Firesafe Council

s/DALE V. RISDEN

Chair, Friends of Joaquin Miller Park

s/DEE ROSARIO

Firefighter (former), Board Member, East Bay Regional Parks District Ward 2

s/NATHAN MILEY

Alameda County District 4 Supervisor

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE MM

Measure MM provides no oversight.

Several years ago, City Auditor Courtney Ruby attended breakfast meeting with this taxpayer association. When asked the question "What provisions should a new Oakland tax measure contain to ensure that it doesn't become another Oakland slush fund?" she responded that the measure should require annual financial and effectiveness audits by the Oakland City Auditor and dedicate at least 1/2% of the tax to the Auditor's office so that the Auditor can afford to hire staff to do the audits. The City Auditor will have the power to

- Investigate all expenditures in a timely manner
- Evaluate the effectiveness of the program, and
- Alert the public about mischief

In early June 2024, this Wildfire measure was in the drafting committee. This taxpayer sent Councilmember Ramachandran a USPS letter alerting her to the problem that the Wildfire measure contained NO reliable accountability provisions. The letter suggested Courtney Ruby's recommendations to protect from Oakland government squandering the fund. Ramachandran ignored the letter. I followed up with a phone call and an email to Ramachandran office. All outreaches were ignored. Now we have a tax measure with the standard Oakland pretense of accountability.

Oakland leadership would hate this measure to have good accountability because it could become a model for other tax measures and undermine the slush fund model.

The Proponents of this measure are correct; we do need to fund wildfire protection however this measure is the standard Oakland "slush fund" formula linked to a good cause. Vote No.

s/MARCUS CRAWLEY

President – Alameda County Taxpayers

s/MARLEEN SACKS

Oakland Attorney

s/THOMAS RUBIN

Oakland Taxpayer

s/NANCY SIDEBOTHAM

Oakland Tax Preparer

## ARGUMENT AGAINST MEASURE MM

As we all know all too well, the City of Oakland elected leadership has been well-proven as incompetent to manage the City and particularly, its financial affairs. It is clearly unable and/or unwilling to reduce wasteful expenditures and productively use our already very high taxes.

Instead, it has fallen back on identifying an essential popular city priority that no one in their right mind can object to and putting a special tax before the voters to fund it by claiming that terrible things will happen if the new tax isn't approved. It has done this many times before – for police, for road maintenance, and for the Zoo, among others.

This time, it is wildfire prevention in the Oakland hills – which has been an essential City responsibility since the City was created and has always funded by long-standing general fund revenues. But, because City leadership is unable or unwilling to do its job to reduce wasteful expenditures in so many other areas – after all, trying to fight being recalled takes a lot of time –the taxpayers are looking at having to pay still another special tax because they are threatened, *literally*, with their homes going up in flames as consequences.

Do NOT be misled by the empty “citizens oversights and audits” provisions. The actual measure Resolution does not allow the reliable City Auditor to review expenditures. The audits can be as meaningless as “Funds on hand” and NOTHING about giveaways to friends of the councilmembers. The citizens’ oversight committee will consist of allies of the councilmembers.

Vote **NO** on this extortion. Tell City leaders to manage the City properly, starting with cutting wasteful expenditures City-wide and **NOT** to “manage” City finances by a never-ending series of new taxes that the voters “must” approve – or suffer the consequences.

s/MARCUS CRAWLEY  
President – Alameda County Taxpayers

s/MARLEEN SACKS  
Oakland Attorney

s/THOMAS RUBIN  
Oakland Taxpayer

s/STEVE KAUZLARICH  
Oakland CPA

s/NANCY SIDEBOTHAM  
Oakland Tax Preparer

## REBUTTAL TO ARGUMENT AGAINST MEASURE MM

The Argument Against Measure MM expresses frustration with Oakland’s leadership and concerns about taxation. The funds from Measure MM are explicitly dedicated to wildfire prevention, a very real threat to our safety, and cannot be used for other purposes. This ensures that resources are available to protect our lives and homes from the increasing threat of wildfires, regardless of other financial challenges the city may face.

Concerns about oversight are misplaced. The City Auditor is allowed to audit Measure MM expenditures. Measure MM also includes strong accountability measures, with an oversight committee composed of residents who have a vested interest in the effective use of funds. They receive an independent audit and make annual recommendations to City Council.

The 1991 Oakland Hills Firestorm claimed 25 lives and destroyed over 3,000 homes; it shows what is at stake. Old news? In July 2024, a fire on Grizzly Peak was contained to less than an acre; CalFire said it was because of immediate suppression and the vegetation practices of UC Berkeley. Measure MM will fund work in Oakland like the work in Berkeley and increase Oakland’s ability to contain the fire before it gets out of control, as it did in 1991.

A YES vote on Measure MM ensures that Oakland is prepared to protect our community from the growing threat of wildfires. Compared with our annual costs of insurance and brush clearing, a \$99 tax is reasonable, funding Oakland’s efforts on Oakland’s land. Please vote YES if you agree.

s/DARIN M. WHITE  
Fire Chief (former), City of Oakland

s/ELIZABETH K. STAGE  
President, Oakland Firesafe Council

s/DEE ROSARIO  
Firefighter (retired) and Board Member, East Bay  
Regional Parks District Ward 2

s/SHELAGH BRODERSEN  
Founder, Garber Park Stewards

s/JON KAUFMAN  
President, Claremont Canyon Conservancy

## FULL TEXT OF MEASURE MM

### THE CITY COUNCIL AND PEOPLE OF CITY OF OAKLAND DO ORDAIN AS FOLLOWS:

#### SECTION 1. Title.

This Ordinance may be cited as the “Wildfire Prevention Financing Act of 2024”.

#### SECTION 2. Necessity for the Special Tax.

The specific purpose of the special tax imposed under this Ordinance (“Special Tax”) is to reduce the risk of wildfire in the City of Oakland (“City”) and the resulting impact on life and property by funding the implementation of wildfire prevention plans adopted by the City Council from time to time (“Wildfire Prevention Plans”), in the City’s Very High Fire Hazard Severity Zone (“VHFHSZ”) as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas (collectively, “Wildfire Prevention Zone”). The boundaries of the Wildfire Prevention Zone are set forth in the map attached to this Ordinance as Exhibit A and described as set forth in Exhibit B.

#### SECTION 3. Effective Date.

This Ordinance shall be effective only if approved by 2/3rds of voters voting on this measure in the election held on November 5, 2024, and this Ordinance shall go into effect ten (10) days after the vote is declared by the City Council. The qualified electors for this measure shall be the registered voters in the Wildfire Prevention Zone.

If approved, the Special Tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

#### SECTION 3. Conflicting Measures

- A. In the event that this measure and one or more conflicting measures appear on the same City ballot, the provisions of the measure that receives the greatest number of affirmative votes shall prevail in their entirety, and the other measure or measures shall be null and void.
- B. If this measure is approved by the voters but superseded by law by any other conflicting measure approved by voters at the same election, and the conflicting ballot measure is later held invalid, this measure shall be self-executing and given full force and effect.

#### SECTION 4. Wildfire Prevention Financing Act of 2024

The City of Oakland Municipal Code is hereby amended by adding Title 4, Chapter 4.59, consisting of Sections 4.59.010 through 4.59.170.

##### 4.59.010. Title and Purpose.

- A. Title. This Chapter may be cited as the “Wildfire Prevention Financing Act of 2024”.
- B. Specific Purpose Of The Special Tax. The specific purpose of the special tax imposed under this Chapter (“Special Tax”) is to reduce the risk of wildfire in the City of Oakland (“City”) and the resulting impact on life and property by funding the

implementation of wildfire prevention plans adopted by the City Council from time to time (“Wildfire Prevention Plans”), in the City’s Very High Fire Hazard Severity Zone (“VHFHSZ”) as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas (collectively, “Wildfire Prevention Zone”). The boundaries of the Wildfire Prevention Zone are set forth in subsection C below. The programs to be funded by the City with proceeds of the Special Tax will, among other things:

1. manage vegetation in the Wildfire Prevention Zone and reduce the rapid spread of wildfires services with techniques such as the goat grazing, hand crews, and limited mechanical treatments.
2. provide well-maintained, accessible evacuation routes in or serving the Wildfire Prevention Zone that comply with the California Fire Code and Oakland Municipal Code.
3. remove dead and dying trees and vegetation in the Wildfire Prevention Zone, especially invasive species.
4. provide for inspection of all parcels in the Wildfire Prevention Zone to ensure that they are well-maintained and in compliance with the California Fire Code and Oakland Municipal Codes, provided, however, the Special Tax may not fund the performance of the initial annual inspections of all parcels in the Wildfire Prevention Zone which will continue to be funded from General Fund dollars allocated to OFD.
5. support enhanced fire patrols on Red Flag Days to monitor roadways and parks in the Wildfire Prevention Zone.
6. ensure that all City departments are coordinating their efforts regarding wildfire prevention in the Wildfire Prevention Zone and
7. sponsor public education efforts in partnership with community-based organizations to reduce the risk of wildfires in the Wildfire Prevention Zone.

#### C. Boundaries of the Wildfire Prevention Zone.

All that area within the City of Oakland generally to the north and east of the following boundaries: beginning at the intersection of the MacArthur Freeway and the common border with the City of San Leandro; continuing northwest along the MacArthur Freeway to the intersection of the common border with the City of San Leandro and Foothill Boulevard; continuing northwest on Foothill Boulevard to Stanley Avenue; continuing northwest on Stanley Avenue to 98th Avenue; continuing southwest on 98th Avenue to Lawlor Street; continuing northwest on Lawlor Street to Burr Street; continuing northwest on Burr Street to Thermal Street; continuing northwest on

Thermal Street to the junction with Seneca Street; continuing southwest from the junction of Thermal Street and Seneca Street for 300' to MacArthur Boulevard; continuing northwest on MacArthur Boulevard to 82nd Avenue; continuing northeast on 82nd Avenue to Utah Street; continuing northwest on Utah Street to Partridge Avenue; continuing southwest on Partridge Avenue to Hillmont Drive; continuing northwest on Hillmont Drive to Tully Place; continuing southwest on Tully Place to Outlook Avenue; continuing northwest on Outlook Avenue to Parker Avenue; continuing southwest on Parker Avenue to Outlook Avenue; continuing northwest on Outlook Avenue to Seminary Avenue; continuing northeast on Seminary Avenue to Calaveras Avenue; continuing northwest on Calaveras Avenue and a portion of the MacArthur Freeway to 175' southeast of Tompkins Avenue; continuing northwest on Tompkins Avenue to 250' northwest of Vale Avenue; continuing northeast to 150' southwest of Gregory Place; continuing northwest to Victor Ave and 200' northeast of Patterson Avenue; continuing southwest along Patterson Avenue to Wisconsin Street; continuing northwest on Wisconsin Street to Laurel Avenue; continuing northeast on Laurel Avenue to Carlsen Street; continuing northwest on Carlsen Street to Maple Avenue; continuing southwest on Maple Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Barner Avenue; continuing southwest on Barner Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Coolidge Avenue; continuing northeast on Coolidge Avenue to Alida Street; continuing northwest on Alida Street to Laguna Avenue; continuing southwest on Laguna Avenue to Alida Street; continuing northwest on Alida Street to Lincoln Avenue; continuing southwest on Lincoln Avenue to Tiffin Road; continuing northwest on Tiffin Road to Fruitvale Avenue; continuing southwest of Fruitvale Avenue to southeastern corner of the boundary of Dimond Park; continuing northwest and northeast along the boundary of Dimond Park to El Centro Avenue; continuing northwest on El Centro Avenue to Dolores Avenue; continuing northeast on Dolores Avenue to Park Boulevard; continuing northeast on Park Boulevard to the common border with the City of Piedmont; continuing northwest along the common border with the City of Piedmont to the boundary of the Mountain View Cemetery while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Piedmont precincts; continuing northwest and northeast along the boundary of the Mountain View Cemetery to Clarewood Drive; continuing northwest along Clarewood Drive to Broadway Terrace; continuing southwest on Broadway Terrace to Margarido Drive; continuing northwest on Margarido Drive to Lawton Avenue; continuing northwest on Lawton

Avenue to Broadway; continuing northeast on Broadway to Golden Gate Avenue; continuing northeast on Golden Gate Avenue to Chabot Road; continuing 100' southwest along Chabot Road and then continuing 400' northeast to the common border with the City of Berkeley; continuing along the common border with the City of Berkeley while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Berkeley precincts.

#### **4.59.020. Use of Proceeds.**

- A. General. Proceeds of the Special Tax shall be applied by the City only to accomplish the purposes set forth in 4.59.010(B) and to pay for certain administrative expenses related to the Special Tax.
- B. Administrative Expenses. The administrative expenses that will be paid with proceeds of the Special Tax include direct and indirect costs associated with the Special Tax and the provision of the services described in 4.59.010(B), including but not limited to:
  1. any costs charged by County of Alameda to collect and remit the Special Tax; and
  2. any costs related to an audit and financial monitoring of the Special Tax, costs necessary to levy the Special Tax, costs to implement a performance tracking system, or to conduct an evaluation of the effectiveness of services or programs that are funded by the Special Tax.

#### **4.59.030. Planning, Oversight, and Accountability**

- A. Commission. The City Council shall enact additional legislation establishing community oversight and accountability of the Special Tax through the establishment of a new board or commission or through an existing City commission. To the extent practicable, commission and board appointments shall reflect the geographical diversity of the City with a goal of at least half of the members residing or owning property in the Wildfire Prevention Zone. The purpose and duties of the commission or board shall include: reviewing the annual operational use of the Special Tax proceeds in reducing wildfire risk, making advisory recommendations to the City Council regarding the use of the funds including policy recommendations to further prevention efforts, studying best practices from other jurisdictions, participating in regional wildfire prevention forums, and supporting outreach and public education efforts in the Wildfire Prevention Zone and Citywide. City staff shall provide a report on annual expenditures to the commission or board and the City Council when City staff provides its informational report on measures taken under the Vegetation Management Plan (VMP), as is already required by the VMP, including identifying any additional resource needs, and summarizing any pertinent issues identified and addressed during VMP implementation.

B. Annual Financial Audit. An independent audit shall be performed annually to ensure accountability and proper disbursement of the proceeds of the Special Tax in accordance with the objectives stated herein as provided by Government Code sections 50075.1 and 50075.3.

C. City Auditor's Audit. The City Auditor may perform audits to ensure accountability and proper disbursement of all revenue collected by the City from the Special Tax, in accordance with the objectives stated herein and in compliance with provisions of California law.

#### **4.59.040. Special Fund.**

All funds collected by the City from the Special Tax shall be deposited into one or more special funds in the City treasury and appropriated and expended only for the purposes and uses authorized by this Chapter.

#### **4.59.050. Savings Clause.**

If any provision, sentence, clause, Section or part of this Chapter 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 Chapter and shall not affect any of the remaining provisions, sentences, clauses, Sections or parts of this Chapter. It is hereby declared to be the intention of the voters, that the voters would have adopted this Chapter had such unconstitutional, illegal or invalid provision, sentence, clause Section or part thereof not been included herein.

If any tax or surcharge imposed by this Chapter is found to be unconstitutional, illegal or invalid, the amounts, services, programs and personnel required to be funded from such taxes and surcharges shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.

#### **4.59.060. Regulations.**

The City Administrator may promulgate appropriate regulations to implement the provisions of this Chapter.

#### **4.59.070. Amendment.**

This Chapter may be amended by a two-thirds vote of the registered voters in the Wildfire Prevention Zone voting on the proposition to increase the Special Tax rates, change the purpose of the Special Tax or change the boundaries of the Wildfire Prevention Zone. Except as provided in the preceding sentence, the City Council may make any other changes to this Chapter as are consistent with its purpose without voter approval.

#### **4.59.080. Challenge to Tax.**

Any action to challenge the Special Tax imposed by this Chapter shall be brought pursuant to Government Code section 50077.5 and Code of Civil Procedure section 860 et seq.

#### **4.59.090. Reimbursement.**

At the discretion of the City Council, Special Tax revenues collected by the City pursuant to this Chapter may be used to reimburse the City for costs incurred in

connection with the election seeking voter approval of this Chapter.

#### **4.59.100. Liberal Construction.**

This Chapter shall be liberally construed to effectuate its purposes.

#### **4.59.110. Effective Date.**

The Special Tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

#### **4.59.120. Term of Tax Imposition; Duration.**

The Special Tax enacted by this Chapter shall be imposed for a period of 20 years with a sunset date of June 30, 2045. After expiration of this Chapter, the City shall be authorized to collect Special Taxes that were levied prior to such expiration and that remain delinquent.

#### **4.59.130. Special Tax.**

##### **A. Definitions.**

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

1. "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."
2. "City" shall mean the City of Oakland, California.
3. "Family" shall mean one (1) or more persons related by blood, marriage, domestic partnership, or adoption, 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.
4. "Hotel" shall be as defined by Oakland Municipal Code Section 4.24.020.
5. "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.
6. "Non-Residential Parcel" shall mean a Parcel that is not classified by this Chapter as a Single Family Residential Parcel or Multiple Residential Unit Parcel, and shall include, but not be limited to, Parcels for industrial, commercial and institutional improvements, whether or not developed.
7. "Occupancy" shall be as defined by Oakland Municipal Code Section 4.24.020.
8. "Operator" shall be as defined by Oakland Municipal Code Section 4.24.020.
9. "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.
10. "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.
11. "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.

12. "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.
13. "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.
14. "Single Family Residential Parcel" shall mean a Parcel zoned for single-family residences, whether or not developed.
15. "Special Tax" shall mean the special tax created by this Chapter and further described in subsection B, below.
16. "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.

#### B. Imposition of Special Tax.

The Special Tax is hereby imposed on all Parcels in the Wildfire Prevention Zone, except as provided herein for the period set forth in OMC Sections 4.59.110 and 4.59.120.

The Special Tax hereby imposed shall be set as follows, subject to adjustment as provided subsection D, below:

1. For all Single Family Residential Parcels, the Special Tax shall be levied at the annual rate of \$99.00 per Parcel.
2. For Multiple Residential Unit Parcels, the Special Tax shall be levied at the annual rate of \$65.00 per Residential Unit.
3. The Special 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) single family residential unit equivalent. (See matrix.) An area of six thousand four hundred (6,400) square feet for the commercial/institutional parcel is equal to one (1) single-family residential unit equivalent. For tall buildings (more than five (5) stories), the single-family residential unit equivalent computation also includes one (1) single-family residential unit equivalent for every five thousand (5,000) square feet of net rentable area. The Special Tax for Non-Residential Parcels is the annual rate of \$99.00, multiplied by the total number of single-family residential unit equivalents (determined by the frontage and square footage).

LAND USE CATEGORY	FRONTAGE	AREA (SF)	BUILDING AREA (SF)
Commercial/ Institutional	80	6,400	N/A
Industrial	100	10,000	N/A
Public Utility	1,000	100,000	N/A
Golf Course	500	100,000	N/A
Quarry	1,000	250,000	N/A
Tall Buildings> 5 stories	80	6,400	5,000

Example: The Special Tax calculation for a Commercial/ Institutional Parcel with a Frontage of 160 feet and an Area of 12,800 square feet is set forth below:

$$\text{Frontage} \quad 160 \text{ feet} \div 80 = 2 \text{ SFE}$$

$$\text{Area} \quad 12,800 \text{ square feet} \div 6,400 = 2 \text{ SFE}$$

$$2 \text{ SFE} + 2 \text{ SFE} = 4 \text{ SFE}$$

$$4 \text{ SFE} \times \$99.00 = \$\text{Special Tax Amount}$$

4. The Special Tax imposed by this Chapter shall be imposed on each Hotel within the Wildfire Prevention Zone as follows:
  - a) Residential Hotels. Rooms in a Hotel occupied by individuals who were not Transients for eighty percent (80%) or more of the previous City fiscal year shall be deemed Residential Units and the Parcel on which they are located shall be subject to the Special Tax imposed on Multiple Residential Unit Parcels. The remainder of the Building shall be subject to the applicable tax computed in accordance with the single-family residential unit equivalent formula set forth in Section 2(c) of this Chapter.
  - b) Transient Hotels. Notwithstanding paragraph (a) of this subsection, if eighty percent (80%) or more of the Operator's gross receipts for the previous City fiscal year were reported as rent received from Transients on a return filed by the Operator in compliance with Section 4.24.010 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/institutional, and shall be subject to the applicable tax computed in accordance with the single-family residential unit equivalent formula set forth in Section 2(C) of this Chapter, and the Special Tax imposed on Multiple Residential Unit Parcels shall not apply.

#### D. Exemptions.

1. Very-Low income household exemption. A Parcel is exempt from the Special Tax if it is occupied by an Owner of a Single-Family Residential Unit (1) who resides in such unit and (2) whose combined family income, from all sources for the previous year, is at or below the income level qualifying as sixty percent (60%) 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 for an alternative process.

2. Senior household exemption. A Parcel is exempt from the Special Tax if it is occupied by 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 for an alternative process.
3. 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 California Revenue and Taxation Code 214(f), (g) and (h) shall be liable for only 50% of the Special Tax. The exemption shall apply in the same proportion that the parcel is exempted from ad valorem property tax.
4. Rebate to tenants in foreclosed single-family homes. The City will provide a rebate of one-half (1/2) of the Special Tax and subsequent increases thereto to tenants in single family homes that have been foreclosed upon who have paid a passed through Special Tax. To qualify for this rebate, a tenant must: (1) have lived in the unit before foreclosure proceedings commenced; and (2) be at or below the income level qualifying as sixty percent (60%) 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 City will provide this rebate for every month that the Special Tax was applied and the tenant occupied the unit. The City will provide this rebate at the end of each year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this subdivision.
5. Parcels owned by a religious organization or school that is exempt from property taxes under California law is exempt from this tax. To qualify for this exemption, each religious organization or school seeking such exemption shall submit such information required to determine eligibility for such exemption.

E. Reduction in Tax Rate; Rate Adjustment.

1. Subject to paragraph (2) of this subsection, the Special Tax rates imposed by this Chapter are maximum rates and may not be increased by the City Council above such maximum rates. The Special Tax imposed by this Chapter may be suspended, reduced or eliminated by the City Council to the full extent permitted by applicable law.
2. Beginning in City fiscal year 2026-2027, and each year thereafter, the City Council may increase the maximum Special Tax for the previous City fiscal year by a percentage equal to the greater of:
  - a) The percentage change in the cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month (12) 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
  - b) 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 annually.

No annual adjustment of the maximum rates may exceed 5%. The City shall not be obligated to reduce the Special Tax for a City fiscal year in the event that the percentage changes in the preceding subsections (a) and (b) are a negative number.

#### **4.59.140. Duties of the Director of Finance; Notice of Decisions.**

It shall be the duty of the Director of Finance to provide for the collection by the County of Alameda of the Special Tax, and to receive all Special Tax proceeds transmitted by the County of Alameda to the City. The Director of Finance is charged with the enforcement of this Chapter and may adopt rules and regulations relating to such enforcement.

#### **4.59.150. Examination of Books, Records, Witnesses; Penalties.**

The Director of Finance or 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 or use of Parcels and computation of the Special Tax imposed by this Chapter.

The Director of Finance or the Director of Finance's designee is hereby authorized to examine the books, papers and records of any person that owns or occupies a Parcel subject to the Special Tax imposed by this Chapter, including any person who claims an exemption, for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the Special Tax due. The Director of Finance, or 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 Special Tax due

under this Chapter and for this purpose may compel the production of books, papers and records, whether as parties or witnesses, whenever the Director of Finance believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the Special Tax shall be deemed a violation of this Chapter and of the Oakland Municipal Code and subject to any and all remedies specified therein.

**4.59.160. Collection of Tax; Interest and Penalties.**



The Special Tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

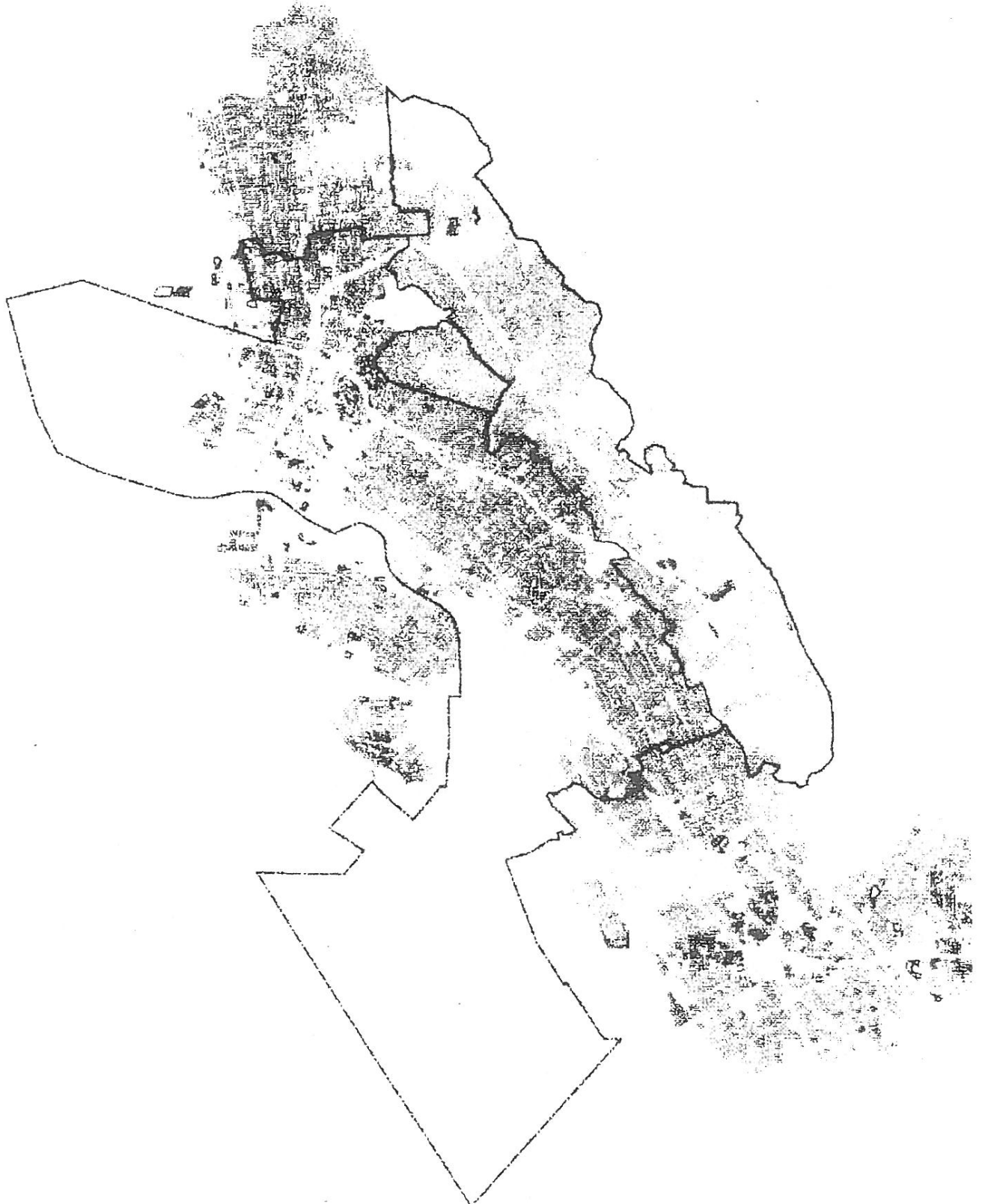
**4.59.170. Refund of Special Tax, Penalty, or Interest Paid More than Once, or Erroneously or Illegally Collected.**

Whenever the amount of any Special Tax, penalty, or interest imposed by this Chapter 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 written claim for refund, stating the specific ground upon which such claim is founded, is received by the Director of Finance within one (1) year of the date of payment. The claim shall be filed by the person who paid the Special Tax or such person's guardian, conservator, or the executor of her or his estate. No representative claim may be filed on behalf of a taxpayer or a class of taxpayers. 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, or such person's administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the Special Tax.

**EXHIBIT A**  
**BOUNDARY MAP OF WILDFIRE PREVENTION ZONE**

LEGEND:

-  CITY OF OAKLAND LIMITS
-  WILDFIRE HAZARD PREVENTION ZONE



## **EXHIBIT B**

### **DESCRIPTION OF WILDFIRE PREVENTION ZONE**

All that area within the City of Oakland generally to the north and east of the following boundaries: beginning at the intersection of the MacArthur Freeway and the common border with the City of San Leandro; continuing northwest along the MacArthur Freeway to the intersection of the common border with the City of San Leandro and Foothill Boulevard; continuing northwest on Foothill Boulevard to Stanley Avenue; continuing northwest on Stanley Avenue to 98th Avenue; continuing southwest on 98th Avenue to Lawlor Street; continuing northwest on Lawlor Street to Burr Street; continuing northwest on Burr Street to Thermal Street; continuing northwest on Thermal Street to the junction with Seneca Street; continuing southwest from the junction of Thermal Street and Seneca Street for 300' to MacArthur Boulevard; continuing northwest on MacArthur Boulevard to 82nd Avenue; continuing northeast on 82nd Avenue to Utah Street; continuing northwest on Utah Street to Partridge Avenue; continuing southwest on Partridge Avenue to Hillmont Drive; continuing northwest on Hillmont Drive to Tully Place; continuing southwest on Tully Place to Outlook Avenue; continuing northwest on Outlook Avenue to Parker Avenue; continuing southwest on Parker Avenue to Outlook Avenue; continuing northwest on Outlook Avenue to Seminary Avenue; continuing northeast on Seminary Avenue to Calaveras Avenue; continuing northwest on Calaveras Avenue and a portion of the MacArthur Freeway to 175' southeast of Tompkins Avenue; continuing northwest on Tompkins Avenue to 250' northwest of Vale Avenue; continuing northeast to 150' southwest of Gregory Place; continuing northwest to Victor Ave and 200' northeast of Patterson Avenue; continuing southwest along Patterson Avenue to Wisconsin Street; continuing northwest on Wisconsin Street to Laurel Avenue; continuing northeast on Laurel Avenue to Carlsen Street; continuing northwest on Carlsen Street to Maple Avenue; continuing southwest on Maple Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Barner Avenue; continuing southwest on Barner Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Coolidge Avenue; continuing northeast on Coolidge Avenue to Alida Street; continuing northwest on Alida Street to Laguna Avenue; continuing southwest on Laguna Avenue to Alida Street; continuing northwest on Alida Street to Lincoln Avenue; continuing southwest on Lincoln Avenue to Tiffin Road; continuing northwest on Tiffin Road to Fruitvale Avenue; continuing southwest on Fruitvale Avenue to southeastern corner of the boundary of Dimond Park; continuing northwest and northeast along the boundary of Dimond Park to El Centro Avenue; continuing northwest on El Centro Avenue to Dolores Avenue; continuing northeast on Dolores Avenue to Park Boulevard; continuing northeast on Park Boulevard to the common border with the City of Piedmont; continuing northwest along the common border with the City of Piedmont to the boundary of the Mountain View Cemetery while including parcels classified as being within City of Oakland precincts and excluding parcels

classified as being within City of Piedmont precincts; continuing northwest and northeast along the boundary of the Mountain View Cemetery to Clarewood Drive; continuing northwest along Clarewood Drive to Broadway Terrace; continuing southwest on Broadway Terrace to Margarido Drive; continuing northwest on Margarido Drive to Lawton Avenue; continuing northwest on Lawton Avenue to Broadway; continuing northeast on Broadway to Golden Gate Avenue; continuing northeast on Golden Gate Avenue to Chabot Road; continuing 100' southwest along Chabot Road and then continuing 400' northeast to the common border with the City of Berkeley; continuing along the common border with the City of Berkeley while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Berkeley precincts.