

CITY OF OAKLAND
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT
REFUND ELIGIBILITY POLICY

WHO IS ELIGIBLE: Owner-occupant(s) of single family detached homes in which they reside and 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, for such year.

NOTE: "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.

ANNUAL RENEWAL: Taxpayers must apply for the refund annually. All required income documentation must be submitted along with the annual refund application.

FAMILY INCOME: Family income includes but is not limited to:

1. The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services;
2. The net income from operation of a business or profession.
3. Interest, dividends, and other net income of any kind from real or personal property.
4. The full amount of periodic payments received from social security annuities, insurance policies, retirement funds, pensions, disability or death benefits and other similar types of periodic receipts, including a lump sum payment for the delayed start of a periodic payment.

5. Payment in lieu of earnings, such as unemployment and disability compensation, worker's compensation and severance pay.
6. Welfare assistance payments.
7. Periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from persons not residing in the dwelling.
8. All regular pay, special pay and allowances of a member of the Armed Forces (whether or not living in the dwelling) who is head of the Family, spouse, or other Family member whose dependents are residing in the unit.
9. Any earned income tax credit to the extent it exceeds income tax liability.

FAMILY INCOME DOES NOT INCLUDE:

1. Casual, sporadic or irregular gifts.
2. Amounts that are specifically for or in reimbursement of the cost of Medical Expenses.
3. Lump-sum additions to Family assets, such as inheritances, insurance payments (including payments under health and accident insurance and worker's compensation), capital gains and settlement for personal or property losses.
4. Amounts of educational scholarships paid directly to the student or to the educational institution, and amounts paid by the Government to a veteran, for use in meeting the costs of tuition, fees, books and equipment. Any amounts of such scholarships, or payments to veterans, not used for the above purposes that are available for subsistence are to be included in income.
5. The hazardous duty pay to a Family member in the Armed Forces away from home and exposed to hostile fire.

6. Income from employment of children (including foster children) under the age of 18 years.
7. Payments received for the care of foster children.
8. Amounts specifically excluded by any other Federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under the 1937 Act. The following types of income are subject to such exclusion.
 - a. Relocation payments made under title II of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C.) 4621-4638);
 - b. The value of the allotment provided to an eligible household for coupons under the Food Stamp Act of 1977 (7 U.S.C. 2011-2029).
 - c. Payments to volunteers under the Domestic Volunteer Service Act (43 U.S.C. 2011-2029).
 - d. Payments received under the Alaska Native Claims Settlement Act (43 U.S.C. 2011-2029).
 - e. Income derived from certain submarginal land of the United States that is held in trust for certain Indian tribes (25 U.S.C. 459e).
 - f. Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8621-8629).
 - g. Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8621-8629(b)).
 - h. Payments received from the Job Training Partnership Act (29 U.S. C. 1552(b)).

i. ~~Income derived from the disposition of funds of the Grand River Band of Ottawa Indians (Pub. L. 940540,90 Stat. 2503-2504.)~~

j. The first \$2,000.00 of per capita shares received from judgement funds awarded by the Indian Claims Commission or the Court of Claims (25 U.S.C. 1407-1408), or from funds held in trust for an Indian Indian Tribe by the Secretary of Interior (25 U.S.C. 117).

2015/2016 SPECIAL ASSESSMENTS REFUND APPLICATION
LOW INCOME REFUND ELIGIBILITY NOTIFICATION

Landscaping and Lighting Assessment District (LLAD) allocates the costs of maintaining and servicing landscaped areas, recreation facilities and street lighting within the City of Oakland among residential and non-residential property owners.

Library Services Retention Assessment seeks to provide funds necessary to maintain and enhance library services in the City of Oakland.

Measure Z, also known as Public Safety and Violence Prevention Act of 2014 provides funding for Violence, Crime and Fire Prevention Program in the City of Oakland.

The billing and collection of the special assessments are handled by the County of Alameda. The assessment is listed as a separate item on your **2015/2016** property tax statement and **must be paid together with your property taxes.**

To qualify for a low income refund, you must be the owner-occupant(s) of the property and your combined family household income for the previous year 2014 must meet the following eligibility criteria:

Number in Household	Combined 2014 Household Income	Number in Household	Combined 2014 Household Income
1	32,200	5	49,700
2	36,800	6	53,400
3	41,400	7	57,050
4	46,000	8	60,750

To apply for a refund, please follow the guidelines listed below:

1. Complete a **2015/2016** Special Assessment refund application.
2. Submit the following documentation for each household member who received income in 2014.
 - a. Complete and sign copy of **2014** Federal Tax Return (1040) with attached schedules.
 - b. **2014** Social Security and SSI Benefit Statements. Please obtain a copy from the nearest Social Security Office or call **1-800-772-1213**. You must submit copies of SSA and SSI Benefits if you receive both.
 - c. **2014** Retirement Benefit/Pension Statement.

Other supporting documentation includes W-2 forms, banks interest statements, rent receipts, AFDC verification, other award letters.

For each household member who had no income in 2014 and who is 18 years or older, you must submit a No Income Affidavit. Please contact the Customer Service Section for the form.

3. **Submit proof of payment of the assessment with the LLAD refund application.**

Proof of payment can be any of the following:

- a. A copy of your **cancelled check** (front and back) paid to the Alameda County Tax Collector's Office.
- b. A **paid receipt** issued by the Alameda County Tax Collector's Office.

Eligibility Notification
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- c. A copy of your 2015/2016 property tax statement **stamped paid** by the Alameda County Tax Collector's Office.

This procedure must be followed each year. Staff will continue to make every effort to handle each refund as expeditiously as possible. **The refund check will be mailed to you within 30 days after your application is approved.**

If you require additional information, please contact the Customer Service Section at (510) 238-3789.

OR

Visit our office between the hours of 8:00 A.M. and 4:00P.M., Monday, Tuesday, Thursday & Friday.
Wednesday 9:30 A.M. to 4 P.M.

OFFICE / MAILING ADDRESS

City of Oakland
Revenue Division
250 Frank Ogawa Plaza, Suite 1320
Oakland, CA 94612

- Notes:**
- 1) **Owners of multi-family units must submit copy of 2014 Federal Tax Return (Form 1040). If exempt or did not file a return, proof should be provided.**
 - 2) **Proof that both installment payments for the property tax were made should be submitted to our office on or before June 30, 2016.**



CITY OF OAKLAND

Parcel No.: _____

Application Date: _____

SPECIAL ASSESSMENT REFUND APPLICATION (MAINTENANCE DISTRICTS ONLY)

ELIGIBILITY INFORMATION: To qualify for a refund, you must (a) be the owner-occupant of the property, and (b) have a combined family income from *all* sources in 2014 not exceeding the levels defined as *very low income* according to the U.S. Housing Urban Development. *Very low income* levels for the City of Oakland are shown at right, below:

INSTRUCTIONS: To apply for a refund, complete all fields on this form and submit it between July 1, 2015, through June 30, 2016.

Under the column of *Income Source* below, include all sources of income actually received in 2014, including salaries, wages, Social Security, disability, AFDC, business earnings, etc. You must provide supporting documentation for these amounts. Examples of supporting documentation include income tax returns, payroll stubs, Social Security benefit letters, rent receipts, and other award letters.

Submit the completed form, together with supporting documentation, to the Financial Services Agency, Business Tax Section, 250 Frank H. Ogawa Plaza, Suite 1320, Oakland, CA 94612. For further information, call (510) 238-3789.

<i>Very Low Income Eligibility Levels</i>	
<i>Number in Household</i>	<i>Combined Family Income</i>
1.....	\$32,200
2.....	36,800
3.....	41,400
4.....	46,000
5.....	49,700
6.....	53,400
7.....	57,050
8.....	60,750

Assessment Districts:

- Landscape and Lighting
- Measure Z (Effective 7/1/2015)
- Measure O - Library

Name: _____

Last First MI

Address _____

Oakland, CA 946 _____ Daytime Phone: _____

RESIDENT NAME(S)	AGE	SEX	RELATIONSHIP	2014 INCOME	INCOME SOURCE	HOW VERIFIED
1			Head of Household			
2						
3						
4						
5						
6						
7						
NUMBER IN HOUSEHOLD			TOTAL INCOME			

I declare under penalty of perjury that I own and live in the dwelling for which I am requesting a special assessment refund; that the income stated above is the total income for my household, and that all information provided herein is true to the best of my knowledge. I understand that if any of the above information is found to be untrue, I may forfeit my eligibility. I further understand that this form may be subject to an audit, verification check, and possible denial of the refund. I hereby authorize the City of Oakland to verify any and all of the information herein provided.

Owner's Signature _____ Date _____ Co-Owner's Signature _____ Date _____

FOR OFFICE USE ONLY	
COMMENTS: _____	_____
_____	Refund Approved
_____	_____
_____	Date Approved

ORDINANCE NO. 12256 C.M.S.

RL

Ordinance Authorizing the Increase of the Tax Imposed by the Library Retention and Enhancement Act of 1994 in Accordance with the Voter-Approved 1994 Measure O

WHEREAS, the voters of Oakland in 1994 approved Measure O, the Library Services Retention and Enhancement Act of 1994; and

WHEREAS, Measure O 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 the ordinance; and

WHEREAS, Measure O provided that, after the third year of imposition of the tax, the Oakland City Council may increase the tax 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, has increased since the 1998 index year; and

WHEREAS, the adjusted tax rate must be prorated for seven months due to its implementation date of December 1, 2000 and will be implemented at its full rate effective July 1, 2001; now, therefore,

The Council of the City of Oakland does ordain as follows:

1. The City Council hereby finds that the average annual Consumer Price Index for all items in the San Francisco Bay Area in 1998 was 165.5 and that the average annual Consumer Price Index for 1999 was 172.5;

2. The cost of living in the immediate San Francisco Bay Area, as shown by the Consumer Price Index, has increased by 4.22 percent between 1998 and 1999; and

3. The Library Services tax rate was previously increased only 7.87 percent, thus permitting a third increase up to the percent change in the Consumer Price Index;

4. The Library Services tax rate adjustment shall be 4.22 percent, in accordance with the Measure O requirement that a rate increase may be made pursuant to proper findings; and

5. The following adjusted tax rates will be imposed on parcels within the City of Oakland effective December 1, 2000:

Adjusted Parcel Tax Rates

<u>Parcel Type</u>	<u>Adjusted</u>
Single Family Residential Parcels	\$32.34 Per Parcel
Multiple Unit Residential Parcels	\$22.10 Per Residential Unit on Such Parcels
Non-Residential Parcels	\$16.56 for Every Single Family Residential Unit Equivalent

and

6. The following adjusted tax rates will be imposed on parcels within the City of Oakland effective July 1, 2001:

Adjusted Parcel Tax Rates

<u>Parcel Type</u>	<u>Adjusted</u>
Single Family Residential Parcels	\$32.90 Per Parcel
Multiple Unit Residential Parcels	\$22.48 Per Residential Unit on Such Parcels
Non-Residential Parcels	\$16.85 for Every Single Family Residential Unit Equivalent

I hereby certify that the foregoing is a full, true and correct copy of an Ordinance passed by the City Council of the City of Oakland on JUL 11 2000

CEDA FLOYD

City Clerk and Clerk of the Council

Per

Onetha Middleton

Deputy

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, 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 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 spaces 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.

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 a tax of \$75. Thus, 2 SFEs + 3 SFEs = 5 SFEs and such 5 SFEs x 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

2014 AUG -8 PM 2:15


CITY ATTORNEY

OAKLAND CITY COUNCIL
RESOLUTION NO. 85149 C.M.S.

INTRODUCED BY COUNCILMEMBERS GIBSON MCELHANEY, GALLO, KERNIGHAN,
REID

RESOLUTION ON THE CITY COUNCIL'S OWN MOTION SUBMITTING TO THE NOVEMBER 4, 2014 STATEWIDE GENERAL ELECTION, A PROPOSED ORDINANCE TO MAINTAIN THE CURRENT SPECIAL PARCEL TAX AND THE PARKING TAX SURCHARGE FOR POLICE SERVICES AND VIOLENCE PREVENTION STRATEGIES, TO ADDRESS VIOLENT CRIME AND TO IMPROVE PUBLIC SAFETY IN THE CITY OF OAKLAND; AND DIRECTING THE CITY CLERK TO FIX THE DATE FOR SUBMISSION OF ARGUMENTS AND PROVIDE FOR NOTICE AND PUBLICATION IN ACCORDANCE WITH THE NOVEMBER 4, 2014 STATEWIDE GENERAL ELECTION

WHEREAS, the City of Oakland has established public safety as one of its highest priorities and has determined that safety is essential for a thriving economy, healthy community and quality of life for all Oakland residents; and,

WHEREAS, the City of Oakland, like many other urban cities, continues to experience budget constraints due to impacts from the global, national, state, and regional recession causing Oakland to fund basic police and fire services at levels below those of similar-sized cities throughout the country; and,

WHEREAS, maintaining a well-equipped and appropriately staffed fire department is a necessary component to public safety including the critical paramedic services and other first responder needs related to acts of violence; and,

WHEREAS, investing in a coordinated system of early intervention, community policing and violence-prevention efforts before injury occurs will reduce economic and emotional costs and will be a fiscally responsible use of taxpayer dollars; and,

WHEREAS, in 2004, voters approved funding to augment basic police and fire services and funded violence prevention and intervention programs in a coordinated effort, now commonly known as "Oakland Unite" that invests in strategic violence prevention and intervention work that has been demonstrated to reduce recidivism, retaliatory violence and interrupt the cycle of violence by focusing efforts on the individuals who are likely to cause or be victims of violence; and

WHEREAS, findings from the California Legislative Analyst's Office reveal that investment in prevention and intervention strategies like those funded by Oakland Unite is fiscally responsible because it costs less than the average annual cost of incarceration and has demonstrated improved safety without increasing incarceration; and,

WHEREAS, the Oakland City Council determines it is in the best interests of the City of Oakland to submit to the voters this proposed ordinance to retain the existing tax structure approved by voters in 2004 to sustain funding for these critical efforts to address violent crime through targeted prevention, intervention and policing strategies, and improve emergency response; now therefore be it

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

FURTHER RESOLVED: That the Oakland City Council does hereby submit to the voters, at the November 4, 2014, Statewide General Election, an Ordinance which reads as follows:

The people of the City of Oakland do ordain as follows:

PART 1. GENERAL

Section 1. TITLE AND PURPOSE.

(A) **Title.** This Ordinance may be cited as the "The 2014 Oakland Public Safety and Services Violence Prevention Act."

(B) **Purpose.** The taxes imposed under this Ordinance are solely for the purpose of raising revenue necessary to maintain police and fire services and violence prevention and intervention strategies, to address violent crime and to improve public safety in the City of Oakland.

The parcel tax imposed in Part 2 is an excise tax on the privilege of using and use of municipal services. Such municipal services increase and provide greater benefit to Owners of Parcels when programs to prevent violence and crime in the City are enhanced. Because the proceeds of the tax will be deposited in a special fund restricted for the services and programs specified herein, the tax is a special tax.

Section 2. FINDINGS.

(A) This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code section 21000 et seq., as it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment.

(B) Nothing in this Ordinance is intended to preclude owners from recovering the tax from the occupant. Whether the occupant is charged depends on the occupancy agreement and the requirements of the Residential Rent Adjustment

Program. Moreover, non-payment will not be a lien on the property but a personal obligation of the occupant or owner.

Section 3. USE OF PROCEEDS.

(A) Objectives. The tax proceeds raised by these special taxes may be used only to pay for any costs or expenses relating to or arising from efforts to achieve the following objectives and desired outcomes:

1. Reduce homicides, robberies, burglaries, and gun-related violence;
2. Improve police and fire emergency 911 response times and other police services; and,
3. Invest in violence intervention and prevention strategies that provide support for at-risk youth and young adults to interrupt the cycle of violence and recidivism.

(B) Allocation. To achieve the objectives stated herein, three percent (3%) of the total funds collected shall be set aside annually for audit and evaluation of the programs, strategies and services funded by this measure, and to support the work of the Commission established herein (including meeting supplies, retreats, and the hiring of consultants). Of the remaining ninety-seven percent (97%), the Oakland Fire Department shall be allocated special tax revenue in the amount of \$2,000,000 annually. The tax funds remaining shall be allocated as follows: sixty percent (60%) for purposes described in subsection (C)(1) and forty percent (40%) for purposes described in subsection (C)(3) of this section.

(C) Uses. Taxes collected pursuant to the special taxes imposed herein shall be used only in connection with programs and services that further the objectives set forth in Section 3(A), such as the following:

1. Geographic Policing: hire, deploy and maintain sworn police personnel assigned to specific geographic areas or neighborhoods, performing duties such as:

(a) Crime Reduction Teams (CRTs): strategically geographically deployed sworn police personnel to investigate and respond to the commission of violent crimes in identified violence hot spots using intelligence-based policing;

(b) Community Resource Officers (CROs): these officers would engage in problem solving projects, attend Neighborhood Crime Prevention Council meetings, serve as a liaison with city services teams, provide foot/bike patrols, answer calls for service if needed, lead targeted enforcement projects and coordinate these projects with CRTs, Patrol units and other sworn police personnel;

(c) Conduct intelligence-based violence suppression operations such as field interviews, surveillance, undercover operations, high visibility patrol, probation/parole compliance checks, search warrants, assist Community Resource Officers (formerly Problem Solving Officer program) projects, violent crime investigation and general follow up;

(d) Domestic violence and child abuse intervention; additional officers to team with social service providers to intervene in situations of domestic violence and child abuse, including sexual exploitation of children;

(e) Sustaining and strengthening of the City's Operation Ceasefire strategy, including project management and crime analysis positions.

2. Maintenance of Sworn Police Personnel: The intent of the augmented funding is to maintain sufficient resources to allow for the implementation of comprehensive policing within the City's limited resources and to begin the process of restoring the sworn staffing of the Oakland Police Department to a number of CRTs, CROs, and other sworn police personnel appropriate to meet the Oakland Police Department's stated mission of providing the people of Oakland an environment where they can live, work, play and thrive free from crime and the fear of crime. To ensure the Department's progress toward this mission, the following shall apply:

(a) Upon passage of this Ordinance, the City shall maintain a budgeted level of no fewer than six hundred seventy eight (678) sworn police personnel (including those sworn police personnel funded by this Ordinance) at all times, and shall hire and maintain no fewer than 678 sworn police personnel as early as practicable after the passage of this Ordinance and at all times after July 1, 2016.

(b) The City is prohibited from laying off any police officers if such layoffs will result in a reduction of sworn police personnel to a level of less than 800. Furthermore, the City is prohibited from laying off any police officers unless the City Council adopts a resolution containing factual findings that it is necessary to layoff officers.

(c) Each fiscal year, before the City adopts its two year policy budget or its mid-cycle budget adjustments, the City Administrator shall submit to the City Council, and the City Council shall adopt, a sworn police personnel hiring plan ("the hiring plan") demonstrating how the City will achieve and/or maintain the strength of force required by this Ordinance. The hiring plan will make use of assumptions that department attrition rates, recruiting success, academy yield and other relevant factors affecting the growth or shrinkage of the department will be comparable to the past two to four years' experience.

(d) ~~The City shall be prohibited from collecting the taxes provided for in this Ordinance at any time that it has failed to budget for a~~ minimum of 678 sworn police personnel. If the City fails to budget the requisite number, the prohibitions set forth in Section 3(C)(2)(e) will apply to the fiscal year of that budget. At any time after July 1, 2016, that the City has failed to hire and maintain a minimum of 678 sworn police personnel, with the exceptions listed below, the prohibitions set forth in Section 3(C)(2)(e) will apply to the fiscal year following 90 days from this determination. The City has 90 days to declare any of the following exceptions:

- i. If grant funding or other non-General Purpose Fund funding budgeted for sworn police personnel in the FY 2014-2015 budget becomes unavailable after that fiscal year, the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the number of sworn police personnel previously funded by such lost revenue source. This exception shall apply only if the City Administrator submits a report to the City Council explaining the unavailability of the non-General Purpose Fund revenue, the steps that were taken by the City to try to replace such funding and the steps the City will take in the future to replace such funding. In addition, for this exception to apply, the City Council must adopt a resolution stating that such funding is no longer available and alternative non-General Purpose Fund revenue is not available. Such actions must be taken for each fiscal year in which the City fails to meet the minimum staffing requirements of this Ordinance for the reasons described in this sub-section.
- ii. If a severe and unanticipated financial or other event occurs that so adversely impacts the General Purpose Fund as to prevent the City from budgeting for, hiring and maintaining the minimum number of sworn police personnel required by this Ordinance, the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the numbers the City is unable to fund as a result of such event. 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 number of sworn police personnel and the steps that will be taken by the City in the future to restore sworn police personnel. Such actions must be taken for each fiscal year in which the City fails to meet the minimum staffing requirements of this Ordinance for the reasons described in this sub-section.
- iii. If the number of sworn police personnel required by this Ordinance unexpectedly falls below the level required despite the City's adoption of and implementation of the hiring plan,

the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the shortfall. This exception shall apply only if the City Administrator reports to the City Council concerning the reasons for the shortfall, the steps that should be taken to restore the sworn police personnel level, and the time frame for doing so. If appropriate, the City Council will adopt resolution modifying the hiring plan. The specific facts and circumstances relied upon to establish an exception under this subsection shall not establish an exception in consecutive fiscal years.

(e) Suspension or Reduction of Taxes

- i. If at any time the City fails to budget for the staffing levels required in Section 3(C)(2) for a fiscal year and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), the City shall not impose and levy the parcel tax established pursuant to this ordinance during that fiscal year.
- ii. If at any time the City fails to budget for the staffing levels required in Section 3(C)(2) for a fiscal year and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), appropriate notice shall be provided to all parking lot operators that collection of the parking tax surcharge pursuant to this Ordinance shall be suspended during that fiscal year.
- iii. If the City fails to maintain staffing levels required in Section 3(C)(2) and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), the parcel tax imposed and levied during the following fiscal year shall be reduced by an amount proportionate to the number of days that the City did not meet staffing level requirements during the prior fiscal year.

Example: Parcel tax proportionally reduced for a period of 100 days where the City did not meet the required staffing level during the prior fiscal year, with a tax levied at a rate of \$99.77 for a single family residential parcel:

$$365 \text{ days} - 100 \text{ days} = 265 \text{ days}$$

$$265 \text{ days} \div 365 \text{ days} = 72.60\%$$

$$72.60\% \times \$99.77 = \$72.43$$

- iv. If the City fails to maintain staffing levels required in Section 3(C)(2) and there has been no Council action establishing an

exception set forth in Section 3(C)(2)(d), appropriate notice shall be provided to all parking lot operators that collection of the parking tax surcharge shall be suspended for a period of time determined by the number days that the City did not meet staffing level requirements during the following fiscal year.

3. **Community-focused Violence Prevention and Intervention Services and Strategies:** Coordination of public systems and community-based social services with a joint focus on youth and young adults at highest risk of violence as guided by data analysis. Invest in and engage the community in collaborative strategies such as:

(a) Street outreach and case management to youth and young adults at high-risk of involvement in violence in order to connect individuals in need of employment, mental health, or educational services to needed programs;

(b) Crisis response, advocacy and case management for victims of crime (including domestic violence victims, commercially sexually exploited children, and victims of shootings and homicides) with a strategic focus on reducing likelihood of being re-victimized;

(c) Reentry programs for youth and young adults, including case management, school support, job training and placement in order to reduce recidivism rates and improve educational and employment outcomes;

(d) Young children exposed to trauma or domestic and/or community violence.

4. **Fire Services:** Provide fire services such as:

(a) Maintain adequate personnel resources to respond to fire and medical emergencies including, but not limited, response to homicides and gun-related violence and investigate fire causes

Section 4. PLANNING, ACCOUNTABILITY AND EVALUATION.

To ensure the proper revenue collection, spending, and implementation of the programs mandated by this Ordinance, the City shall impose the following requirements:

(A) **Commission:** Adoption of this Ordinance shall establish a "Public Safety and Services Violence Prevention" Commission.

1. **Qualifications:** The Commission's membership must be comprised of individuals with experience in criminal justice, public health, social services, research and evaluation, finance, audits, and/or public policy.

2. **Conflicts of Interest:** Each Commission member shall certify that the member and the member's immediate family members, business

associates and employers have no financial interest in any program, project, organization, agency or other entity that is seeking or will seek funding approval under this Ordinance. Financial interest includes, without limitation, salaries, consultant fees, program fees, commissions, gifts, gratuities, favors, sales income, rental payments, investment income or other business income. A Commission member shall immediately notify the City Administrator and the Chair of the Commission of any real or possible conflict of interest between membership on the Commission and work or other involvement with entities funded by the taxes provided for in this Ordinance. Any dispute about whether a conflict of interest exists shall be resolved by the Public Ethics Commission.

3. **Composition:** The Commission shall consist of nine (9) members. The Mayor and each councilmember shall recommend one member of the Commission each. All commissioners shall be appointed by the Mayor and confirmed by the City Council in accordance with City Charter Section 601.

At least two (2) members will have experience working with service-eligible populations; two (2) members will reflect the service-eligible populations, and two (2) members will have a professional law enforcement or criminal justice background. Other members will meet the criteria as established in subsection 1 above.

4. **Meetings of the Commission:** The Commission shall conduct regular meetings and such special meetings as it deems necessary.
5. **Joint Meetings of the Commission and City Council:** The City Council, the Commission and other public safety-related boards and commissions shall conduct an annual joint special public informational meeting devoted to the subject of public safety. At each such meeting, the public, Commission and City Council will hear reports from representatives of all departments and the Chief of Police concerning progress of all of the City's efforts to reduce violent crime.
6. **Duties of the Commission:** The Commission shall perform the following duties:
 - (a) Evaluate, inquire, and review the administration, coordination, and evaluation of strategies and practices mandated in this Ordinance.
 - (b) Make recommendations to the City Administrator and, as appropriate, the independent evaluator regarding the scope of the annual program performance evaluation. Wherever possible, the scope shall relate directly to the efficacy of strategies to achieve desired outcomes and to issues raised in previous evaluations.
 - (c) Receive draft performance reviews to provide feedback before the evaluator finalizes the report.

(d) Report issues identified in the annual fiscal audit to the Mayor and City Council.

(e) Review the annual fiscal and performance audits and evaluations.

(f) Report in a public meeting to the Mayor and the City Council on the implementation of this Ordinance and recommend ordinances, resolutions, and regulations to ensure compliance with the requirements and intents of this Ordinance.

(g) Provide input on strategies: At least every three (3) years, the department head or his/her designee of each department receiving funds from this Ordinance shall present to the Commission a priority spending plan for funds received from this Ordinance. The priority spending plan shall include proposed expenditures, strategic rationales for those expenditures and intended measurable outcomes and metrics expected from those expenditures. The first presentation shall occur within 120 days of the effective date of this Ordinance. In a public meeting, the Commission shall make recommendations to the Mayor and City Council on the strategies in the plans prior to the City Council adoption of the plans. Spending of tax proceeds of this Ordinance must be sufficiently flexible to allow for timely responsiveness to the changing causes of violent crime. The priority spending plans shall reflect such changes.

The Commission will recommend to the Mayor and City Council those strategies and practices funded by tax proceeds of this Ordinance that should be continued and/or terminated, based on successes in responding to, reducing or preventing violent crime as demonstrated in the evaluation.

(h) Semi-Annual Progress Reports: Twice each year, the Commission shall receive a report from a representative of each department receiving funds from this Ordinance, updating the Commission on the priority spending plans and demonstrating progress towards the desired outcomes.

(B) Accountability and Reporting.

1. **Annual Program Evaluation:** Annual independent program evaluations pursuant to Section 3(C) shall include performance analysis and evidence that policing and violence prevention/intervention programs and strategies are progressing toward the desired outcomes. Evaluations will consider whether programs and strategies are achieving reductions in community violence and serving those at the highest risk. Short-term successes achieved by these strategies and long-term desired outcomes will be considered in the program evaluations.

2. Annual Audit Review: An independent audit shall be performed annually to ensure accountability and proper disbursement of the proceeds of this tax in accordance with the objectives stated herein as provided by Government Code sections 50075.1 and 50075.3. The City will, from time to time, retain an engineer for services pertaining to this parcel tax.

Section 5. SPECIAL FUND.

All funds collected by the City from the tax imposed by this Ordinance shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes and uses authorized by this Ordinance.

Section 6. EFFECTIVE DATE.

The taxes imposed by this Ordinance shall become effective upon passage.

Section 7. TERM OF TAX IMPOSITION.

The taxes enacted by this Ordinance shall be imposed and levied for a period of ten (10) years. The City shall place delinquencies on subsequent tax bills.

Section 8. SAVINGS CLAUSE.

If any provision, sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, 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 that the City would have adopted this Ordinance had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

If any tax imposed by this Ordinance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, the amounts, services, programs and personnel required to be funded from such tax shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.

Section 9. NO AMENDMENT.

The tax rates set forth herein may not be increased by action of the City Council without the applicable voter approval, but the City Council may make any other changes to this Ordinance as are consistent with its purpose.

PART 2. PARCEL TAX

Section 1. DEFINITIONS.

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

- (A) "Additional" shall mean an increase in the existing number.
- (B) "Administrative Costs" shall mean overhead costs, including central services, departmental and/or divisional.
- (C) "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."
- (D) "Family" shall mean one or more persons related by blood, marriage, domestic partnership, 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.
- (E) "Geographic Policing" means a decentralized and focused approach to policing. Sworn police personnel are assigned and deployed to specific geographic areas. The Commander leading each area is responsible and accountable at all times for addressing crime within the area directing and allocating police resources according to particular local needs.
- (F) "Hotel" shall mean as defined by Oakland Municipal Code section 4.24.020.
- (G) "Multiple Residential Unit Parcel" shall mean a parcel zoned for a Building, or those portions thereof, which accommodates or is intended to contain two or more residential units.
- (H) "Non-Residential" shall mean all parcels that are not classified by this Ordinance as Residential Parcels, and shall include, but not be limited to, parcels for industrial, commercial and institutional improvements, whether or not currently developed.
- (I) "Occupancy" shall be as defined by Oakland Municipal Code section 4.24.020.
- (J) "Operator" shall be as defined by Oakland Municipal Code section 4.24.020.
- (K) "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.
- (L) "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.
- (M) "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.

(N) "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.

(O) "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.

(Q) "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.

Section 2. 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. The tax imposed by this Section shall be assessed on the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of any 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 shall be collected at the same time, by the same officials, and pursuant to the same procedures as the one percent property tax imposed pursuant to Article XIII A of the California Constitution.

Base Amount of Tax. The tax hereby imposed shall be set as follows subject to adjustment as provided in Section 5 below:

(A) For owners of all Single Family Residential Parcels, the tax shall be at the annual rate of \$99.77 per parcel.

(B) For owners of all Multiple Residential Unit Parcels, the tax shall be at the annual rate of per occupied Residential Unit of \$68.15 per parcel.

Owners of units that are vacant for six months or more per year may apply to the Director of Finance to have the rate reduced by 50% per vacant Residential Unit located on the Parcel of \$34.07 per parcel.

(C) 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 80 feet for a commercial/industrial parcel, for example, is equal to one (1) single family resident unit equivalent. (See matrix.) An area of 6,400 square feet for the commercial industrial parcel is equal to one (1) single family resident

unit equivalent. The tax is the annual rate \$51.09 multiplied by the total number of Single Family Equivalents (determined by the frontage and square footage).

LAND USE CATEGORY	FRONTAGE	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 \$51.09 = \$204.36 tax

(D) An Owner of an Undeveloped Parcel is exempt from this parcel tax if the Owner can prove that the parcel was undeveloped for at least six months of the year in question.

(E) The tax imposed by this Ordinance shall be imposed on each Hotel within the City as follows:

1. Residential Hotels: Rooms in a Hotel occupied by individuals who were not Transients for 80% or more of the previous Fiscal Year shall be deemed Residential Units and the parcel on which they are located shall be subject to the Parcel 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).

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 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), and the parcel tax imposed on Multiple Residential Units shall not apply.

Section 3. EXEMPTIONS.

(A) Low income household exemption. The following is exempt from this tax: 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 fiscal 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 fiscal year. Owners must apply for the exemption provided for in this section annually by petition to the Director of the Finance of the City of Oakland ("Director of Finance") or City Administrator designee in the manner and 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) 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 sections 214(f), (g) and (h) shall be liable for only 50% of the parcel tax. The exemption shall apply in the same proportion that is exempted from ad valorem property tax.

(C) Rebate to tenants in foreclosed single family homes. The City will provide a rebate of one-half of the tax and subsequent increases thereto ("Foreclosure Rebate") to tenants in single family homes that have been foreclosed upon who have paid a passed through Parcel Tax. To qualify for the Foreclosure 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 "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 fiscal year. The City will provide the Foreclosure Rebate for every month that the tax was applied and the tenant occupied the unit. The City will provide the Foreclosure Rebate at the end of each fiscal year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this Part 3, Section 3(C).

(D) Real property 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.

Section 4. REDUCTION IN TAX RATE ADJUSTMENT.

(A) Subject to paragraph (B) of this section, 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 the Ordinance may be suspended, reduced or eliminated by the City Council for a subsequent fiscal year upon a vote of the City Council on or before June 30th of the year in which the City Council determines that after such suspension, reduction or elimination, there will be sufficient revenues available to balance the City Council's Adopted Policy Budget and provide the services and programs described in Part I, Section 3 above. Such suspension, reduction or elimination shall be effective the fiscal year following such vote.

(B) Beginning in the Fiscal Year 2015-2016, and each year thereafter, 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 percentage increase of the tax imposed hereby shall not exceed such increase, using Fiscal Year 2014-2015 as the index year and in no event shall any annual adjustment exceed five percent (5%).

Section 5. DUTIES OF THE DIRECTOR OF FINANCE.

It shall be the duty of the Director of the Finance to collect and receive all taxes imposed by this Ordinance. The Director of Finance is charged with the enforcement of this Ordinance and may adopt rules and regulations relating to such enforcement.

Section 6. 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 s/he 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 of the Oakland Municipal Code and subject to any and all remedies specified therein.

Section 7. COLLECTION OF TAX; INTEREST AND PENALTIES.

The tax shall be delinquent if the City does not receive it on or before the delinquency date set forth in the notice mailed to the Owner's address as shown on the most current assessment roll of the Alameda County Tax Collector; and the tax shall be collected in such a manner as the City Council may decide. The City may place delinquencies on a subsequent tax bill.

A one-time penalty at a rate set by the City Council, which in no event shall exceed 25% of the tax due per fiscal year, is hereby imposed by this Ordinance on all taxpayers who fail to timely pay the tax provided by this Ordinance; in addition, the City Council may assess interest 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

The City may authorize the County of Alameda to collect the taxes imposed by this Ordinance in conjunction with and at the same time and in the same manner as the County collects property taxes for the City. If the City elects to authorize the County of Alameda to collect the tax, penalties and interest shall be those applicable to the nonpayment of property taxes.

Section 8. 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 9. 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 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 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 taxpayers 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, his/her administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the tax.

PART 3. 10-YEAR EXTENSION OF PARKING TAX SURCHARGE

The Municipal Code is hereby amended to add 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). Chapter 4.14, Section 4.16.020 and Section 4.16.031 of the Municipal Code are hereby amended to read as follows:

4.16.031 Imposition of Surcharge

Subject to the provisions for the collection of taxes and definitions in this chapter, there shall be an additional tax of eight and one-half (8 1/2) percent imposed on the rental of every parking space in a parking station in the City until December 31, 2024.

and be it,

FURTHER RESOLVED, that each ballot used at said election shall have printed therein, in addition to any other matter required by law, the following:

A PROPOSED ORDINANCE TO MAINTAIN A PARCEL TAX AND A PARKING TAX SURCHARGE FOR A PERIOD OF TEN YEARS TO IMPROVE POLICE, FIRE AND EMERGENCY RESPONSE SERVICES AND COMMUNITY STRATEGIES FOR AT-RISK YOUTH AND YOUNG ADULTS.

MEASURE _____

Measure _____. Without increasing current tax rates, to reduce gun violence, robberies, and homicides, improve 9-1-1 response times and support at-risk youth/young adults, shall the City provide improved police, fire and emergency response services and proven community programs, including dropout prevention, crisis intervention, and job training/placement, by continuing to collect a parking tax surcharge and a parcel tax for 10 years subject to annual performance and financial audits monitored by a citizens oversight committee?	Yes	
	No	

and be it

FURTHER RESOLVED: That the City Council hereby authorizes and directs the City Clerk of the City of Oakland (the "City Clerk") at least 88 days prior to November 4, 2014, to file with the Alameda County Clerk 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 in accordance with the Elections 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 proposed Ordinance and rebuttals, and said date shall be posted in the Office of the City Clerk and be it

FURTHER RESOLVED: That certain sections of this Ordinance may be codified into the City of Oakland Municipal Code at the direction of the City Clerk upon approval by the voters.

IN COUNCIL, OAKLAND, CALIFORNIA JUL 29, 2014

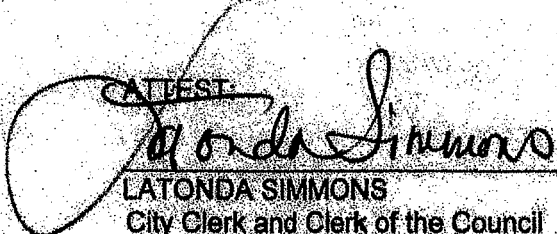
PASSED BY THE FOLLOWING VOTE:

AYES - ~~1~~ GALLO, GIBSON MCELHANEY, KALB, KAPLAN, ~~1~~, SCHAAF and
PRESIDENT KERNIGHAN - 6

NOES 0

ABSENT Brooks, Reid - 2

ABSTENTION 0

ATTEST:

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