

As amended by the Rules & Legislation Committee at the February 10, 2022 Committee meeting

- Text added by the Rules Committee is shown in ***bold italicized underline*** type; text deleted by the Rules Committee is shown in ~~***bold italicized underline***~~ type
- Added text in the original legislation was shown as double underlined type; deleted text in the original legislation was shown as ~~strikethrough~~ type

APPROVED AS TO FORM AND LEGALITY

CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

INTRODUCED BY COUNCILMEMBER FORTUNATO BAS

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

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

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

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

WHEREAS, the Act directly funds Oakland Public Library; and

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

WHEREAS, the Library is among the City's most widely used public service; and

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

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

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

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

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

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

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

SECTION 1. Title and Purpose

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

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

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

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

SECTION 2. Use of Proceeds

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

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

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

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

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

SECTION 3. Definitions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(~~OM~~) “Residential Unit” shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.

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

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

(~~RO~~) “Vacant Parcel” shall mean an unimproved Parcel, but shall not include unimproved Parcels which have been dedicated as open space or parklands.

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

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

SECTION 4. Imposition of Parcel Tax

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

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

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

(A) For all ~~single-family~~ Single-Family Residential Parcels, the tax shall be at the annual rate of \$75.00 ~~\$144.51~~ \$114.51 per parcel.

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

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

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

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

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

Frontage 160 feet / 80 = 2 SFE

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

2 SFE + 2 SFE = 4 SFE

4 SFE x \$58.65 = \$234.60 tax

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

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

SECTION 5. Hotels

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

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

SECTION 6. Exemptions

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

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

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

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

SECTION 7. Reduction in Tax; Rate Adjustment

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

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

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

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

SECTION 8. Minimum Library Appropriation Prerequisite *at Fiscal Year 2000-01 2021-2022 Level*

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

~~for fiscal year 2000-01 2021-2022. The General Purpose Fund appropriation for Library services for fiscal year 2000-01 2021-2022 was \$9,059,989 \$14,100,000.~~

(B) Notwithstanding ~~the minimum General Purpose Fund appropriation requirement in~~ subsection (A) ~~above of this Section 8, the City may levy and collect this tax if~~ 1) a severe and unanticipated financial or other event occurs that so adversely impacts the General Purpose Fund ~~as to prevent the City is unable to from budgeting for and maintaining~~ the Library's General Purpose Fund ~~at the~~ appropriation ~~at the required minimum amount of \$14,500,000 for fiscal year 2021-2022,~~ and 2) the City's reduction to the Library Department's General Purpose Fund appropriation is no more than the ~~same proportion of~~ reduction ~~to that is imposed on~~ the City's net General Purpose Fund budget for non-safety departments (which are all operating departments, except police and fire), ~~then the tax nonetheless may be levied.~~ This exception shall apply only if the City Administrator submits a report to the City Council explaining the severe and unanticipated event, the steps that were taken by the City to avoid the need to reduce the Library's General Purpose Fund ~~appropriation~~ and the steps ~~that will be taken by~~ the City ~~will take~~ in the future to restore the Library's General Purpose Fund. Such actions must be taken for each fiscal year in which the City fails to meet the ~~minimum FY 2021-2022~~ appropriation requirements ~~of this Ordinance set forth in subsection (A) for the reasons described in this section.~~

The City's net General Purpose Funds budget for non-safety departments is the total General Purpose Fund appropriation to their operating budgets excluding expenditures that are offset by fees or other non-tax revenues. Following any Library Department General Purpose Fund appropriation reduction from the minimum level of ~~\$14,100,000~~ ~~\$14,500,000~~ and for the parcel tax to be levied in any subsequent year, the Library Department must receive increases in its General Purpose Fund appropriation proportional to the increases in the non-safety departments' net General Purpose Fund budgets up to at least the minimum level of ~~\$14,100,000~~ ~~\$14,500,000~~.

SECTION 9. Term of Tax Imposition

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

SECTION 10. Annual Audit

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

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

C. Citizen Oversight. The City Council shall designate or appoint a body composed of Oakland ~~citizens~~ residents to make recommendations and review the expenditures of the funds.

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

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

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

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

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

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

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

SECTION 13. Collection of Tax; Interest and Penalties

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

regulations, and procedures utilized by the County of Alameda in its collection of property taxes for the City of Oakland and its collection of this additional tax for the City of Oakland.

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

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

SECTION 14. Collection of Unpaid Taxes

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

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

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

SECTION 16. Savings Clause

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

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

~~Any person who fails to perform any duty or obligation imposed by this Ordinance shall be guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not~~

~~more than \$1,000 or by imprisonment for a period of not more than one year, or by both such fine and imprisonment.~~

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

SECTION 18. Board of Review [Reserved]

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

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

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

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

SECTION 19. Regulations

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

SECTION 20. No Amendment

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

SECTION 21. Effective Date

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

; and be it

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

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

| | | |
|---|-------------------|--|
| <p>Measure _____. Shall the measure retaining and enhancing library services throughout Oakland, including: providing safe places for youth; senior programs; and homelessness outreach, resources, and services; and keeping neighborhood libraries open without increasing tax rates, by renewing the tax at the current \$114.51<u>\$144.51</u> rate per single family parcel, other parcel types at specified rates, providing about \$18,000,000 annually for 30 years, with audits, citizens' oversight, and exemptions for low-income seniors and residents, be adopted?</p> <p>[FINAL QUESTION SUBJECT TO CITY ATTORNEY APPROVAL]</p> | <p>Yes</p> | |
| | <p>No</p> | |

; and be it

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

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

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

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

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

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

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

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

NOES –

ABSENT –

ABSTENTION –

ATTEST: _____
ASHA REED
City Clerk and Clerk of the Council of the
City of Oakland, California