



City Attorney's Office

# OAKLAND CITY COUNCIL

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

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**ORDINANCE 1) AUTHORIZING A FISCAL YEAR 2021-22 INCREASE IN THE RATE OF PROPERTY TAX IMPOSED BY VOTER-APPROVED MEASURES; AND 2) FIXING THE RATE OF THE PROPERTY TAX AND LEVYING A TAX ON REAL AND PERSONAL PROPERTY IN THE CITY OF OAKLAND FOR FISCAL YEAR 2021-22 FOR THE EMERGENCY MEDICAL SERVICES RETENTION ACT OF 1997 (MEASURE M), THE PARAMEDIC SERVICES ACT OF 1997 (MEASURE N), THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 2004 (LIBRARY MEASURE Q), THE 2014 OAKLAND PUBLIC SAFETY AND SERVICES VIOLENCE PREVENTION ACT (MEASURE Z), THE 2018 OAKLAND PUBLIC LIBRARY PRESERVATION ACT (MEASURE D), AND THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION, AND HOMELESSNESS SUPPORT ACT (PARKS MEASURE Q)**

**WHEREAS**, the City of Oakland must annually set the property tax levy rates and inform the County of Alameda of these rates by August 10<sup>th</sup> for inclusion on that year's property tax bill for the Emergency Medical Services Retention Act of 1997 (Measure M), the Paramedic Services Act of 1997 (Measure N), the Library Services Retention And Enhancement Act of 2004 (Library Measure Q), the 2014 Oakland Public Safety and Services Violence Prevention Act (Measure Z), the 2018 Oakland Public Library Preservation Act (Measure D), and the 2020 Oakland Parks and Recreation Preservation, Litter Reduction and Homelessness Support Act (Parks Measure Q); and

**WHEREAS**, adoption of this ordinance will allow the City to increase the rates as allowed by the measures, and levy and collect the Fiscal Year 2021-22 revenues included in the Fiscal Year 2021-2023 Proposed Policy Budget related to Measures M, N, Z, D, Library Measure Q, and Parks Measure Q; and

**WHEREAS**, in 1997 the voters of Oakland approved Measure M, which imposed a special tax to fund emergency medical services on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and provided that beginning in Fiscal Year 1998-99 and each fiscal year thereafter, 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 1997 index year; and

**WHEREAS**, in 1997 Oakland voters approved Measure N, which imposed a special tax to fund paramedic emergency services on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and provided that beginning in Fiscal Year 2000-01 and each fiscal year thereafter, 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 CPI for all items, has increased since the 1997 index year; and

**WHEREAS**, in 2004 the voters of Oakland approved the Library Measure Q, which extended the original Measure O Library Services Retention and Enhancement Act of 1994, through June 30, 2024 imposing this special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and allowing the City Council to increase the tax annually upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the CPI for all items, has increased since the 1994 index year; and

**WHEREAS**, in November 2014 the voters of Oakland passed Measure Z, which imposes a special parcel tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the ordinance, to fund police services, fire services, and violence intervention services, and provides that beginning in Fiscal Year 2015-16 and each fiscal year thereafter, 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 CPI for all items, has increased, and the percentage increase of the tax shall not exceed such increase using Fiscal Year 2014-15 as the index year; and

**WHEREAS**, in 2018 the voters of Oakland approved Measure D, which imposes a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and provides that beginning in Fiscal Year 2019-20 and each fiscal year thereafter, the Oakland City Council may increase the tax annually by an amount not to exceed the increase in either 1) the cost of living in the immediate San Francisco Bay Area, as shown on the CPI for all items, using 2018 as the index year, or 2) the California per Capita Personal Income as determined by the California Department of Finance using Fiscal Year 2018-2019 as the index year; and

**WHEREAS**, in March 2020, the voters of Oakland approved the Parks Measure Q, which imposes a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and this tax provides that beginning in Fiscal Year 2021-2022 and each year thereafter, the Oakland City Council may increase the tax by a percentage that is up to the greater of: (1) the percentage change in cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month Annual Percentage Change in the CPI for all items, or (2) the percentage change in the California per capita personal income, as determined by the California Department of Finance;

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

**Section 1.** The City Council hereby finds that the Consumer Price Index for all items in the San Francisco Bay Area was 295.004 for calendar year 2019 and 300.084 for calendar year 2020. Thus, the cost-of-living in the immediate San Francisco Bay Area, as shown by the Consumer Price Index (CPI) for all items, has increased 1.7 percent from calendar year 2019 to calendar year 2020 and the change in California per Capita Personal Income as determined by the California Department of Finance between 2019 and 2020 was 3.7 percent and such increases as set forth in the Ordinance conform to these increases.

**Section 2.** Effective July 1, 2021 the Measures M, N, Z, and Library Measure Q special tax rates upward adjustments shall be 1.7 percent and the Measure D and Parks Measure Q special tax rates upward adjustments shall be 3.7 percent.

**Section 3.** Effective July 1, 2021 the following rates shall be levied for Fiscal Year 2021-22 for Measures M, N, Z, D, Library Measure Q and Parks Measure Q, as noted below by Measure and parcel type:

Measure	Parcel Type	RATES		
		Current Parcel Rate	Proposed Increase	FY 2021-22 Parcel Rate
Measure M	Single Family Residential Parcels	\$15.96	\$0.27	\$16.23
	Multiple Residential (2 to 4 units)	\$31.94	\$0.55	\$32.49
	Multiple Residential (5+ units)	\$79.88	\$1.36	\$81.24
	Commercial	\$31.94	\$0.55	\$32.49
	Industrial	\$63.90	\$1.10	\$65.00
	Rural	\$15.96	\$0.27	\$16.23
	Institutional	\$15.96	\$0.27	\$16.23
Measure N	Single Family Residential Parcels	\$12.71	\$0.22	\$12.93
	Multiple Residential (2 to 4 units)	\$25.42	\$0.44	\$25.86
	Multiple Residential (5+ units)	\$63.59	\$1.11	\$64.70
	Commercial	\$25.42	\$0.44	\$25.86
	Industrial	\$50.87	\$0.89	\$51.76
	Rural	\$12.71	\$0.22	\$12.93
	Institutional	\$12.71	\$0.22	\$12.93
Library Measure Q	Single Family Residential Parcels	\$112.60	\$1.91	\$114.51
	Multiple Residential	\$76.91	\$1.31	\$78.22
	Non-Residential Parcels	\$57.67	\$0.98	\$58.65
Measure Z	Single Family Residential Parcels	\$116.77	\$1.99	\$118.76
	Multiple Residential	\$79.77	\$1.36	\$81.13
	Non-Residential Parcels	\$59.80	\$1.02	\$60.82
Measure D	Single Family Residential Parcels	\$80.93	\$3.02	\$83.95
	Multiple Residential	\$55.29	\$2.06	\$57.35
	Non-Residential Parcels	\$41.45	\$1.55	\$43.00
Parks Measure Q	Single Family Residential Parcels	\$148.00	\$5.52	\$153.52
	Multiple Residential	\$101.08	\$3.77	\$104.85
	Non-Residential Parcels	\$148.00	\$5.52	\$153.52

**Section 4. Severability.** If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. The City Council hereby declares that it would have passed this Ordinance and each section, subsection, clause or phrase thereof irrespective of the fact that one or more other sections, subsections, clauses or phrases may be declared invalid or unconstitutional.

**Section 5. Effective Date.** This ordinance shall become effective immediately on final adoption if it receives six or more affirmative votes; otherwise, it shall become effective upon the seventh day after final adoption.

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

Date of Attestation: \_\_\_\_\_

## NOTICE AND DIGEST

**ORDINANCE 1) AUTHORIZING A FISCAL YEAR 2020-21 INCREASE IN THE RATE OF PROPERTY TAX IMPOSED BY VOTER-APPROVED MEASURES; AND 2) FIXING THE RATE OF THE PROPERTY TAX AND LEVYING A TAX ON REAL AND PERSONAL PROPERTY IN THE CITY OF OAKLAND FOR FISCAL YEAR 2020-21 FOR THE EMERGENCY MEDICAL SERVICES RETENTION ACT OF 1997 (MEASURE M), THE PARAMEDIC SERVICES ACT OF 1997 (MEASURE M), THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 2004 (LIBRARY MEASURE Q), THE 2014 OAKLAND PUBLIC SAFETY AND SERVICES VIOLENCE PREVENTION ACT (MEASURE Z), THE 2018 OAKLAND PUBLIC LIBRARY PRESERVATION ACT (MEASURE D), AND THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION, AND HOMELESSNESS SUPPORT ACT (PARKS MEASURE Q)**

This ordinance would authorize an increase of either 1.7 percent consistent with the Consumer Price Index for the San Francisco Bay Area or 3.7 percent consistent with the change in the California Per Capita Personal Income as determined by California Department of Finance, to the special parcel tax rates imposed in accordance with the Voter-Approved Emergency Medical Services Retention Act Of 1997 (Measure M), The 1997 Paramedic Services Act (Measure N), The Library Services Retention And Enhancement Act of 2004 (Library Measure Q), The 2014 Oakland Public Safety And Services Violence Prevention Act (Measure Z), The 2018 Oakland Public Library Preservation Act (Measure D), and the 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act (Parks Measure Q). The increase would be effective July 1, 2021. The ordinance would also authorize the City Council to fix the rates and levy the taxes at the new rates for all referenced tax measures.