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*Amacaulay*

CITY ATTORNEY'S OFFICE

## OAKLAND CITY COUNCIL

RESOLUTION NO. 90501 C.M.S.

INTRODUCED BY COUNCILMEMBER CARROLL FIFE

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**RESOLUTION DIRECTING THE CITY ADMINISTRATOR TO DEVELOP A FORMAL PROCESS TO 1) NOTIFY AFFECTED CITY DEPARTMENTS OF APPROVED CITY OF OAKLAND BALLOT MEASURES SO THAT INTERNAL DEPARTMENTAL POLICIES AND PROCEDURES CAN BE UPDATED IN ACCORDANCE WITH THE IMPLEMENTATION REQUIREMENTS OF EACH MEASURE, AND 2) SCHEDULE AN INFORMATIONAL REPORT CONFIRMING SAID DEPARTMENTAL NOTIFICATION TO A MEETING OF THE CITY COUNCIL NO LATER THAN TWO MONTHS FOLLOWING THE DECLARATION OF ELECTION RESULTS**

**WHEREAS**, on June 13, 2024, the Oakland City Auditor released an audit of library parcel taxes authorized by the Library Services Retention and Enhancement Act ("Measure C") and the 2018 Oakland Public Library Preservation Act; and

**WHEREAS**, the report titled, "Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23" made some very important findings, the most significant of which is that in July 2022, the City mistakenly collected approximately \$112,000 in Measure C taxes from 300 exempt property owners; and

**WHEREAS**, according to the findings in the Audit, the Finance Department processed the exemptions listed under the 2004 Library Services Retention and Enhancement Act ("Measure Q") instead of Measure C, which includes additional exemptions for senior households and a 50 percent reduction for affordable housing projects and that the error occurred because staff were unaware of the passage of Measure C and, as a result, had not updated their procedures to reflect the additional exemptions; and

**WHEREAS**, the lack of a formal process to notify staff of procedural changes needed to align tax rates with the newly adopted Measure C led to a sizable number of vulnerable members of the community being overcharged hundreds of dollars, which for most Oakland residents, who are already overburdened with the cost of living, is a significant amount of money; and

**WHEREAS**, the Finance Department has addressed this issue and as of March 2024, has mailed out refund checks to the affected taxpayers but it is the responsibility of the City to make sure it is processing taxpayer exemption requests appropriately; and

**WHEREAS**, to this end, the Auditor’s report provided the following recommendation: “to ensure timely and accurate processing of new parcel taxes, the City Administrator should create an administrative instruction to notify affected departments of approved ballot measures so staff can review and update procedures to reflect additional parcel tax exemptions, changes to the general fund appropriation, and other requirements before processing the new measure”; and

**WHEREAS**, the Council finds that adopting this resolution memorializing the Auditor’s recommendation, and adding that the notification process shall apply for all ballot measures that the City is subject to, is essential to ensuring that the will of the voters is fully and accurately executed; now; therefore, be it

**RESOLVED:** That the City Council directs the City Administrator to develop a formal process to notify affected City departments of each ballot measure approved by Oakland voters, whether placed on the ballot by the City Council or the initiative process, so that internal policies and procedures can be updated in accordance with the implementation requirements of the measures; and be it

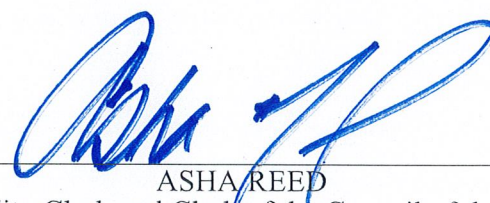
**FURTHER RESOLVED:** That the process shall include scheduling an informational report to a meeting of the City Council, no later than two months following the declaration of the election results, including a summary of the adopted measures, confirmation that relevant departments have been notified of the adopted measures, when the notice was communicated, and confirmation that a plan of implementation is being developed.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE: **NOV. 12 2024**

AYES - FIFE, GALLO, JENKINS, KALB, KAPLAN, RAMACHANDRAN, REID, AND  
PRESIDENT FORTUNATO BAS *-8*

NOES - *0*  
ABSENT - *0*  
ABSTENTION - *0*

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