

As Amended by the City Council at the March 3, 2026 Council Meeting

APPROVED AS TO FORM AND LEGALITY

2026 MAR 04 PM02:00
FILED
OFFICE OF THE CITY CLERK
OAKLAND


CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

RESOLUTION NO. 91063 C.M.S.

RESOLUTION:

- (1) **ACCEPTING THE CERTIFICATION OF THE RESULTS OF THE EXAMINATION OF THE INITIATIVE PETITION PROPOSING AN ORDINANCE ENTITLED “OAKLAND PUBLIC SAFETY, CLEANLINESS AND COMMUNITY ACCOUNTABILITY ACT OF 2026” (“PROPOSED ORDINANCE”);**
- (2) **CALLING AND GIVING NOTICE FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION ON JUNE 2, 2026 FOR THE PURPOSE OF SUBMITTING THE PROPOSED ORDINANCE TO THE VOTERS;**
- (3) **REQUESTING CONSOLIDATION OF THE SPECIAL MUNICIPAL ELECTION WITH THE STATEWIDE DIRECT PRIMARY ELECTION TO BE HELD IN THE CITY OF OAKLAND ON JUNE 2, 2026; AND**
- (4) **DIRECTING THE CITY CLERK TO TAKE ANY AND ALL ACTIONS NECESSARY UNDER LAW TO SUBMIT THIS MEASURE TO VOTERS AT THE JUNE 2, 2026 ELECTION**

WHEREAS, an initiative petition proposing an ordinance entitled the “Oakland Public Safety, Cleanliness and Community Accountability Act of 2026,” to impose an annual parcel tax to (1) fund police and fire services, homelessness response activities, and services to keep public spaces clean safe and accessible, and (2) establish a Public Safety, Cleanliness and Community Accountability Oversight Commission (“Proposed Ordinance”), was filed with the Office of the City Clerk and subsequently with the Alameda County Registrar of Voters within the statutory time limit for verification; and

WHEREAS, pursuant to the California Elections Code sections 9211, 9114 and 9115, if the petition is found sufficient, the elections official shall certify the results of the examination to the legislative body at the next regular meeting of the body; and

WHEREAS, pursuant to the California Elections Code, the City Clerk is the election official for the City of Oakland; and

WHEREAS, the City Clerk has received from the Alameda County Registrar a Certificate to Petition establishing that the petition was signed by the requisite number of voters; and

WHEREAS, the City Clerk certifies to the City Council that upon examination of the petition for the Proposed Ordinance, that the petition has been signed by the requisite number of registered voters; and

WHEREAS, if an initiative petition is signed by the requisite number of voters, California Elections Code sections 1405 and 9215 provide that the City Council may call a special election for the purpose of submitting the initiative to the voters before the date at which the initiative measure would be submitted on a regular election, provided that the special election shall be held not less than 88 days nor more than 103 days after the order of the election; and

WHEREAS, the Alameda County Registrar of Voters requires a resolution from the City Council to place the initiative on the ballot and Oakland Municipal Code section 3.08.015 provides the City Council shall have the power to call a special election by resolution; now, therefore, be it

RESOLVED: That the City Council hereby accepts the City Clerk’s certification of the petition; and be it

FURTHER RESOLVED: That the City Council does hereby call for a special election on June 2, 2026 (“Special Municipal Election”) and submits to the voters at the election an ordinance entitled the “Oakland Public Safety, Cleanliness and Community Accountability Act of 2026,” that shall read as set forth in **Exhibit A**, which is attached hereto; and be it

FURTHER RESOLVED: That each ballot used at the Special Municipal Election shall have printed therein, in addition to any other matter required by law, the following:

MEASURE _____

Shall the measure to: prevent increased 911 response times; maintain fire stations, fire protection services, police patrols and investigations, and gun-violence and crime prevention services; address homelessness; and remove illegal dumping and trash by imposing a parcel tax of \$192 annually for single-family parcels, and other parcels as specified, exempting certain low-income and senior households and others, raising approximately \$34,000,000 annually for nine years, with oversight, audits and public disclosure, be adopted?	YES	
	NO	

; and be it

FURTHER RESOLVED: That the City Council hereby authorizes and directs the City Clerk, at least 88 days prior to the Statewide Direct Primary Election on June 2, 2026, to file with the

Alameda County Board of Supervisors and the Registrar of Voters 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 the language to be voted on by the voters of the City of Oakland, and to print the full text of the Proposed Ordinance in the sample ballot pamphlet prepared for voters in connection with the election; 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 the Special Municipal Election; and be it

FURTHER RESOLVED: The City Council does hereby request that the Board of Supervisors of Alameda County order the consolidation of the City of Oakland Special Municipal Election with the Statewide Direct Primary Election to be held on June 2, 2026; and be it

FURTHER RESOLVED: That the consolidated election shall be held and conducted in the manner required in section 10418 of the California Elections Code; 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 California Government Code, and the California Elections Code; and be it

FURTHER RESOLVED: That in accordance with the Elections Code and the Oakland Municipal Code, the City Clerk shall fix and determine a date for submission of arguments for or against the Proposed Ordinance and rebuttals and the dates 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 Special Municipal Election and expend all monies necessary for the City Administrator and City Clerk to prepare and conduct the Special Municipal Election.

IN COUNCIL, OAKLAND, CALIFORNIA,

MAR 3 2026

PASSED BY THE FOLLOWING VOTE:

AYES - BROWN, FIFE, GALLO, HOUSTON, RAMACHANDRAN, UNGER, WANG, AND
PRESIDENT JENKINS - 8

NOES - 0
ABSENT - 0
ABSTENTION - 0

ATTEST:



ASHA REED

City Clerk and Clerk of the Council of the
City of Oakland, California

EXHIBIT A

2025 NOV 18 PM 2:06
FILED
OFFICE OF THE CITY CLERK
OAKLAND

**OAKLAND PUBLIC SAFETY, CLEANLINESS AND COMMUNITY ACCOUNTABILITY
ACT OF 2026**

THE PEOPLE OF THE CITY OF OAKLAND DO ORDAIN AS FOLLOWS:

PART 1. GENERAL PROVISIONS

SECTION 1. Title and Purpose.

This Ordinance may be cited as the “Oakland Public Safety, Cleanliness and Community Accountability Act of 2026,” and may be referred to herein as “the Act”, “this Ordinance” or “Measure.” The taxes imposed under this Ordinance are solely for the purpose of raising revenue necessary to provide a reliable source of ongoing funding for public safety services and 911 investments, to address homelessness, and to curb illegal dumping, litter, and trash.

SECTION 2. Findings.

The people of the City of Oakland find and declare as follows:

- A. City budget deficits, homeless encampments, violent crime, and gun violence are serious issues in Oakland. With federal takeaways of local funds and the cost of living continuing to rise, Oaklanders want City government to maintain and prevent cuts to core public safety and community services. Addressing these challenges should be achieved in a fiscally responsible and accountable manner.
- B. The purpose and intent of this Act is to maintain and prevent cuts to core Oakland services while resulting in lower taxes for a majority of Oakland homeowners.
- C. The priorities for the Act include 1) Preventing 911 emergency response times from increasing; 2) Preventing cuts to Oakland fire protection services, such as helping to keep local fire stations open; 3) Maintaining police patrols and crime prevention/investigation services; 4) Addressing homelessness; and 5) Getting rid of illegal dumping, litter, and trash in Oakland’s streets and parks.
- D. By replacing an expiring property assessment with a lower one that will reduce taxes for a majority of Oakland homeowners, this Act will provide tax relief for thousands of property owners while preventing cuts to services residents rely on.
- E. This Act includes tough fiscal accountability requirements including: 1) Public disclosure of all spending; 2) Independent audits and citizen oversight; and 3) Low-income exemptions, including for seniors.

SECTION 3. Objectives.

The tax proceeds raised by the special tax created by this Ordinance may be used only to pay for costs or expenses relating to or arising from efforts to achieve the following desired outcomes and objectives: (1) Reduce gun violence; (2) Bolster emergency 911 response times and fire protection services; (3) Maintain police patrols and crime prevention and investigation; (4) Create solutions to Oakland’s homeless crisis; (5) Address illegal dumping, litter, and the amount of trash on Oakland’s streets and parks; (6) Achieve Public

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Accountability for all spending under this Act, including public disclosure of all spending, independent audits, and citizens oversight.

SECTION 4. Use of Proceeds.

Taxes collected pursuant to the special taxes imposed by this Ordinance shall be used only in connection with programs and services that further the objectives set forth in Section 3, such as but not limited to the following:

- A. **Services for Fire related activities**, such as but not limited to: (a) respond to and extinguish fires to protect lives, property, and the environment, (b) provide emergency medical services (EMS) and rescue operations during disasters or accidents, and (c) conduct fire prevention education, inspections, enforce fire safety regulations, and help keep local fire stations open.
- B. **Services for Police related activities**, such as, but not limited to: (a) enforce laws and maintain public order by preventing and responding to violent crimes, (b) investigate criminal activities, gather evidence, and apprehend suspects, and (c) provide emergency response, assist in public safety, and foster community relations through community-based policing.
- C. **Services for Homelessness Response activities**, such as, but not limited to: (a) addressing encampments through coordinated outreach and cleanup efforts; (b) connecting unhoused individuals with housing, addiction, and mental health services; (c) providing temporary shelter, transitional housing, and supportive services; (d) offering referrals and connections to County and nonprofit programs; and (e) implementing prevention strategies and case management to reduce the risk of homelessness.
- D. **Services for Clean City activities**, such as, but not limited to: addressing illegal dumping, litter, and trash accumulation on streets, sidewalks, and parks; removing debris, graffiti, and abandoned items from public spaces; maintaining medians, underpasses, and storm drains; deploying rapid-response cleaning teams to improve the safety and appearance of public areas; deploying public works crews and community maintenance teams to keep public spaces clean, safe, and accessible; and implementing prevention efforts to deter illegal dumping and reduce recurring waste in impacted areas.

Taxes collected pursuant to this Ordinance may also be used to maintain and enhance key equipment necessary to deliver services City-wide relating to the aforementioned services, including maintaining, updating, and enhancing the City's IT systems, and to pay for expenses including direct and indirect costs associated with this special tax and the provision of the aforementioned services, such as but not limited to: (a) paying any ancillary costs charged by County of Alameda to collect and remit the special tax; (b) paying any costs related to an audit and financial monitoring of the special tax, costs necessary to levy the special tax, costs to implement a performance tracking system, or to conduct an evaluation of the effectiveness of services or programs that are funded by the special tax; and (c) paying costs, including overhead, equipment and administrative costs, required to implement the services and programs in Section 3.

SECTION 5. Allocation.

The proceeds of the special tax shall be appropriated in the budget process or by resolution of the City Council. In the first fiscal year that funds from the measure are appropriated during the annual budget process, five percent (5%) of the total funds appropriated from by this special tax, net of any audit, financial monitoring, collection, and tax levy costs and fees, shall be appropriated for fiscal planning and consulting, including the development of multi-year operating and capital plans and policies, and associated administrative expenses, for at least the first two years of the measure. Notwithstanding the above, the City Council may approve any other variation in the allocation of these funds, and such variations will not be considered inconsistent with the purposes of this Ordinance.

SECTION 6. Planning and Fiscal Accountability.

Adoption of this Ordinance shall require that the City take the following actions to ensure the fiscal accountability of the Measure, so funds are spent consistent with the purposes approved by Oakland voters.

Oversight Commission. There shall be created a new Public Safety, Cleanliness and Community Accountability Commission, with the responsibility for Independent Citizen Oversight of this measure. The Commission shall consist of seven (7) members, one residing in each City Council district, appointed by the Mayor and confirmed by the City Council in accordance with City Charter Section 601. Commission members shall serve three (3) year terms, commencing as of the date that all members have been appointed. This Commission shall independently review reports related to the expenditure of revenue collected by the City from the special tax imposed by this Ordinance and provide reports to the Mayor and City Council when requested, and perform other functions as assigned by ordinance.

City Auditor's Audit. The City Auditor shall perform a biennial audit to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in accordance with the objectives stated herein and in compliance with provisions of State Law.

Public Disclosure of Spending. The aforementioned commission and City Auditor's reports shall be posted on the City's website for public transparency and review.

SECTION 7. Annual Financial Audit.

An independent audit may 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 8. Regulations.

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

SECTION 9. Amendment.

Except as otherwise expressly provided herein, 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, except that the City Council may only change the allocations defined in Part 1, Section 5 as provided in that Section and may not reduce the effective tax rate except by a two-thirds vote of the Councilmembers.

SECTION 10. Challenge to Tax.

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

SECTION 11. Legal Defense.

The People of the City of Oakland desire that this Ordinance, if approved by the voters and thereafter challenged in court, be defended by the City. The People, by approving this Ordinance, hereby declare that the proponents of this Ordinance have a direct and personal stake in defending this Ordinance from constitutional or statutory challenges to the Ordinance's validity or implementation. In the event the City fails to defend this Ordinance, or the City fails to appeal an adverse judgment against the constitutionality, statutory permissibility or implementation of this Ordinance, in whole or in part, in any court of law, the Ordinance's proponents shall be entitled to assert their direct personal stake by defending the Ordinance's validity and implementation in any court of law and shall be empowered by the People through this Ordinance to act as agents of the People. The City shall indemnify the proponents for reasonable expenses and any losses incurred by the proponents, as agents, in defending the validity or implementation of the challenged Ordinance. The rate of indemnification shall be no more than the amount it would cost the City to perform the defense itself.

SECTION 12. Conflicting Initiatives.

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

SECTION 13. Liberal Construction.

This Act shall be liberally construed to effectuate its purposes.

SECTION 14. 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 Chapter. The People of the City of Oakland 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 17. Effective Date.

This Ordinance shall be effective upon its approval by a simple majority of electors voting on the Ordinance.

SECTION 18. Term of Tax Imposition.

The tax enacted by this Ordinance shall be imposed and levied for a period of nine (9) years unless reauthorized by voters. The City shall place delinquencies on subsequent tax bills.

PART 2. PARCEL TAX

SECTION 1. Definitions.

For purposes of this Part 2 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, California.
- C. "Family" shall mean one (1) or more persons related by blood, marriage, domestic partnership, or adoption, legal guardianship, who are living together in a single residential unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.
- D. "Hotel" shall be as defined by Oakland Municipal Code Section 4.24.020.
- E. "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.
- F. "Non-Residential" shall mean all parcels that are not classified by this Act 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.
- G. "Occupancy" shall be as defined by Oakland Municipal Code Section 4.24.020.
- H. "Operator" shall be as defined by Oakland Municipal Code Section 4.24.020.
- I. "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role 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 role of the Alameda County Assessor.
- K. "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.
- 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. "Single Family Residential Parcel" shall mean a parcel zoned for single-family residences, whether or not developed.
- O. "Tax" shall mean the parcel tax created by this Act and further described in Part 2, Section 2, below.
- P. "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 imposed pursuant to Article XIII A of the California Constitution. The Parcel Tax shall be imposed for a period of nine (9) years.

The tax hereby imposed shall be set as follows subject to adjustment as provided in Part 2, Section 4 of this Act:

- A. For owners of all Single-Family Residential Parcels, the tax shall be at the annual rate of \$192.00 per Parcel.
- B. For owners of all Multiple Residential Unit Parcels, the tax shall be at the annual rate of \$131.00 per Residential Unit.

- 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 eighty (80) feet for a commercial institutional parcel, for example, is equal to one (1) single family residential unit equivalent. (See matrix.) An area of six thousand four hundred (6,400) square feet for the commercial institutional parcel is equal to one (1) single family residential unit equivalent. For tall buildings (more than five (5) stories), the single-family residential unit equivalent computation also includes one (1) single family residential unit equivalent for every five thousand (5,000) square feet of net rentable area. The tax is the annual rate of \$224.00 multiplied by the total number of single-family residential unit equivalents (determined by the frontage and square footage).

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

Example: 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 \$224.00= \$896.00 tax

- D. The tax imposed by this Act 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 eighty percent (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) of this Act.
 2. Transient Hotels. Notwithstanding paragraph (1) of this subdivision, if eighty

percent (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) of this Act, and the parcel tax imposed on Multiple Residential Units shall not apply.

SECTION 3. Exemptions.

- A. Very-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 year, is at or below the income level qualifying as sixty percent (60%) of area median income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et. seq.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures for an alternative process.
- B. 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 for an alternative process.
- C. Fifty percent reduction for affordable housing projects. Rental housing owned by nonprofit corporations and nonprofit-controlled partnerships for senior, disabled and low-income households that are exempt from ad valorem property tax pursuant California Revenue and Taxation Code 214(f), (g) and (h) shall be liable for only 50% of the parcel tax. The exemption shall apply in the same proportion that is exempted from ad valorem property tax.
- D. Rebate to tenants in foreclosed single-family homes. The City will provide a rebate of one-half (1/2) of the tax and subsequent increases thereto to tenants in single family homes that have been foreclosed upon who have paid a passed through Parcel Tax. To qualify for this rebate, a tenant must: (1) have lived in the unit before foreclosure proceedings commenced; and (2) be at or below the income level qualifying as sixty percent (60%) of area median income for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections

1437 et. seq.), or successor legislation, for such year. The City will provide this rebate for every month that the tax was applied, and the tenant occupied the unit. The City will provide this rebate at the end of each year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this subdivision.

- E. 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.
- F. Prior to the initial imposition of the Tax, the City Council shall adopt a further exemption that applies to "distressed homeowners," such as for homeowners facing financial hardship who are subject to a notice of default or at risk of foreclosure.

SECTION 4. Tax Rate Adjustment.

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 not be suspended, reduced, or eliminated by the City Council unless approved by a two-thirds vote of the Councilmembers.

SECTION 5. Duties of the Director of Finance.

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

SECTION 6. Examination of Books, Records, Witnesses; Penalties.

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

The Director of Finance or 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 Act, including any person who claims an exemption, for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the tax due. The Director of Finance, or the Director of Finance's designee is hereby authorized to examine any person, under oath, for the purpose of verifying the accuracy of any petition, claim or return filed or to ascertain the tax due under this Act and for this purpose may compel the production of books, papers and records, whether as parties or witnesses, whenever the Director of Finance believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the tax shall be deemed a violation of this Act 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 twenty- five percent (25%) of the tax due per fiscal year, is hereby imposed by this Act on all taxpayers who fail to timely pay the tax provided by this Act. In addition, the City Council may assess interest at the rate of one percent (1%) per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this Act 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 Act 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 Act shall be deemed a debt to the City. Any person owing money under the provisions of this Act 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 Act 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, or such person's administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the tax.