



# OAKLAND CITY COUNCIL

**ORDINANCE NO. \_\_\_\_\_ C.M.S.**

**ORDINANCE AMENDING THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION AND HOMELESSNESS SUPPORT ACT TO ADD AN EXEMPTION FROM THE PARCEL TAX FOR DISTRESSED HOMEOWNERS, AS REQUIRED BY THE ACT**

**WHEREAS**, pursuant to Resolution No. 87919 C.M.S. the City Council, on its own motion, submitted to the voters at the March 3, 2020 election the 2020 Oakland Parks and Recreation Preservation, Litter Reduction and Homelessness Support Act (the "Act"), which imposed a twenty-year parcel tax beginning in fiscal year 2020-2021 for the purpose of raising revenue to maintain, protect and improve parks and recreational facilities and services, to provide homeless support services, to improve water quality and to pay for administrative expenses related to the tax; and

**WHEREAS**, the Oakland voters approved the Act, known as Measure Q on the March 3, 2020 ballot; and

**WHEREAS**, Part 2, Section 3 of the Act provides for various exemptions from the parcel tax imposed pursuant to the Act; and

**WHEREAS**, Part 2, Section 3.F of the Act provides that prior to the initial imposition of the tax, the City Council shall adopt an exemption for "distressed homeowners"; and

**WHEREAS**, Part 1 Section 10 of the Act provides that the City Council may make changes to the Act that are consistent with its purpose so long as the tax rates are not increased;

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

**SECTION 1.** The 2020 Oakland Parks and Recreation Preservation, Litter Reduction and Homelessness Support Act, Part 2, Section 3.F is hereby repealed and

reenacted as set forth below; portions of the Act not included in this Ordinance, or not shown, are not changed.

F. Distressed Homeowners Exemption. The following is exempt from this tax: an Owner of a Residential Unit that is a unit (1) occupied by the Owner as his or her principal place of residence, and (2) subject to a current notice of default, current notice of trustee's sale, or a pending tax assessor's lien sale. The Director of Finance shall establish procedures for filing for this exemption, and may require supporting documentation such as a copy of a current notice of default, a current notice of trustee's sale, or documentation showing a pending tax assessor's lien sale.

**SECTION 2. 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 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 3. 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 - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, REID, TAYLOR, THAO AND PRESIDENT KAPLAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_

ASHA REED

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

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

## NOTICE AND DIGEST

### **ORDINANCE AMENDING THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION AND HOMELESSNESS SUPPORT ACT TO ADD AN EXEMPTION FROM THE PARCEL TAX FOR DISTRESSED HOMEOWNERS, AS REQUIRED BY THE ACT**

This ordinance would amend the voter-approved 2020 Oakland Parks and Recreation Preservation, Litter Reduction and Homelessness Support Act (the “Act”) to add an exemption from the parcel tax for “distressed homeowners”. The Act provides that prior to the initial imposition of the tax the Council shall adopt an exemption that applies to “distressed homeowners”. This ordinance defines distressed homeowners as an owner or a residential unit that is a unit occupied by the owner as his or her principal place of residence and that is subject to a notice of default, notice of trustee’s sale, or pending tax assessor’s lien sale.