

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2018 FEB 22

CITY OF OAKLAND



ONE FRANK H. OGAWA PLAZA • 6TH FLOOR • OAKLAND, CALIFORNIA 94612

Office of the City Attorney
Barbara J. Parker
City Attorney

(510) 238-3601
FAX: (510) 238-6500
TTY/TDD: (510) 238-3254

March 6, 2018

HONORABLE CITY COUNCIL
Oakland, California

Subject: Resolution On The City Council's Own Motion Submitting To The June 5, 2018 Municipal Nominating Election, A Proposed Ordinance To Adopt A Special Parcel Tax To Protect And Improve Direct Library Services Throughout Oakland; And Requesting The Consolidation Of The Oakland Municipal Election Called For Herein With The State Primary Election Of June 5, 2018, Consistent With Provisions Of State Law, And Directing The City Clerk To Fix The Date For Submission Of Arguments And Provide For Notice And Publication In Accordance With The June 5, 2018 Statewide Primary Election

Dear President Reid and Members of the City Council:

This resolution rescinds and replaces the library parcel tax ballot resolution included as Item 13 on the City Council Agenda of February 6, 2018, which the City Council considered and approved on that date.

Effective January 1, 2018, California Assembly Bill 195 (AB 195) amended Election Code section 13119 ("New Law") to provide that the ballot statement, also known as the ballot question, for *any* local ballot measure that would impose a new tax or raise the rate of an existing tax include specified language and the amount to be raised annually by the tax, and the rate and duration of the tax. The library parcel tax ballot resolution that the Council approved on February 6, 2018, did not meet the requirements of the New Law.

The City Attorney has drafted a ballot question that meets the requirements of Election Code section 13119, as amended, which is included in the ballot resolution offered here. The new ballot resolution does not include any other substantive changes to the resolution that the Council approved on February 6, 2018.

HONORABLE CITY COUNCIL

March 6, 2018

Subject: Resolution On The City Council's Own Motion Submitting To The June 5, 2018 Municipal Nominating Election, A Proposed Ordinance To Adopt A Special Parcel Tax To Protect And Improve Direct Library Services

Page 2

This replacement resolution will be presented to the City Council on March 6, 2018. We recommend that the City Council adopt the resolution.

Respectfully submitted,




BARBARA J. PARKER
City Attorney

Attorney(s) Assigned:
Kathleen Salem-Boyd

2334104v1

FILED
OFFICE OF THE CITY CLERK
OAKLAND

APPROVED AS TO FORM AND LEGALITY


CITY ATTORNEY

2018 FEB 22 PM 5:03

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

INTRODUCED BY COUNCILMEMBERS
CAMPBELL-WASHINGTON, KALB, GIBSON MCELHANEY AND REID

RESOLUTION ON THE CITY COUNCIL'S OWN MOTION SUBMITTING TO THE JUNE 5, 2018 MUNICIPAL NOMINATING ELECTION, A PROPOSED ORDINANCE TO ADOPT A SPECIAL PARCEL TAX TO PROTECT AND IMPROVE DIRECT LIBRARY SERVICES THROUGHOUT OAKLAND; AND REQUESTING THE CONSOLIDATION OF THE OAKLAND MUNICIPAL ELECTION CALLED FOR HEREIN WITH THE STATE PRIMARY ELECTION OF JUNE 5, 2018, CONSISTENT WITH PROVISIONS OF STATE LAW, AND DIRECTING THE CITY CLERK TO FIX THE DATE FOR SUBMISSION OF ARGUMENTS AND PROVIDE FOR NOTICE AND PUBLICATION IN ACCORDANCE WITH THE JUNE 5, 2018 STATEWIDE PRIMARY ELECTION

WHEREAS, in 2004 the City of Oakland voters approved Measure Q by more than a two-thirds majority which reauthorized the Library Services Retention and Enhancement Act, a dedicated parcel tax to be used exclusively to provide services, materials and programs for the City of Oakland Public Library ("Library"); and

WHEREAS, Measure Q authorized a 20 year, annual parcel tax (\$75 annually for single family parcels and different rates for other parcel types);

WHEREAS, the City's main and branch libraries serve as community centers that offer a broad selection of services including teen and early literacy programs, internet and wireless access, online reference and databases, as well as public instruction; and

WHEREAS, the library system is among the City's most widely used services and provides the community with public meeting spaces; and

WHEREAS, the Library, now is operating at an annual deficit estimated at more than \$2.0 million dollars annually; and

WHEREAS, the deficit is projected to exceed more than \$4.0 million dollars in this current budget cycle (July 2017 through June 30, 2019 (Fiscal Year ("FY") 2017-2019)); and

WHEREAS, the deficit will impact every facet of the Library's operation if it is not addressed, including but not limited to branch libraries remaining open for children and students, evening hours, collections, technology, programs, adult literacy, veterans' and immigration assistance, and community spaces; and

WHEREAS, the City and its residents value its public library system and its commitment and significant contributions to community education programs, literacy programs, lifelong learning, information technology and the literary heritage of our City; and

WHEREAS, effective January 1, 2018, California Assembly Bill 195 amended Section 13119 of the California Elections Code ("New Law"), to require that the ballot statement, also known as the ballot question, for all local ballot measures that impose a tax or raise the rate of a tax include specified language and the amount to be raised annually by the tax, and the rate and duration of the tax; and

WHEREAS, the ballot resolution that the Oakland City Council approved on February 6, 2018 (Item 13) did not comply with the New Law; and

WHEREAS, the Oakland City Council desires to rescind and replace the resolution included as Item 13 on the February 6, 2018 agenda with this ballot resolution, which fully complies with the New Law; and

WHEREAS, the City Council on its own motion, desires to submit to the qualified electors of the City a proposed ordinance to adopt a special parcel tax dedicated to direct Library services; and

WHEREAS, all revenues received from the tax will be expended exclusively for direct Library services; now therefore be it

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

FURTHER RESOLVED: That the Oakland City Council hereby rescinds the ballot resolution included as Item 13 approved by City Council vote on February 6, 2018, and be it

FURTHER RESOLVED: That the Oakland City Council hereby calls for a municipal election and submits to the voters, at the June 5, 2018, Statewide Primary Election, an Ordinance that shall read as follows:

PART 1. GENERAL

Section 1. TITLE AND PURPOSE.

(A) TITLE. This Ordinance may be cited as the "The 2018 Oakland Public Library Preservation Act".

(B) PURPOSE. The taxes imposed under this Ordinance are solely for the purpose of raising revenue necessary to maintain, protect and improve direct library services throughout Oakland.

Because the proceeds of the parcel tax will be deposited in a special fund restricted for the services and programs specified in Section 3, the tax is a special tax.

Section 2. FINDINGS.

This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code section 21000 *et seq.* ("CEQA"), since in accordance with CEQA Guidelines Section 15061, subd. (b)(3), it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment.

Section 3. USE OF PROCEEDS.

(A) Objectives. The tax proceeds raised by this special tax may be used only to pay for costs or expenses relating to or arising from efforts to achieve the stabilization of funding for the Library and allow for Library service enhancements, following desired outcomes and objectives:

1. Increase Public Library availability and resources for Oakland's students and residents;
2. Enhance direct Library services providing regular open hours at City libraries, maintaining staffing at levels to retain and expand hours at libraries;
3. Upgrade and enhance existing library facilities expanding free access to computers, the internet and technology; and
4. Maintain and protect existing direct library services and provide future improvements for library operations and resources that directly serve Oakland Public Library patrons.
5. Support the equitable disbursement of Library services, programs, staffing, facilities and resources in order to decrease disparities in life outcomes of marginalized communities and to facilitate equity of opportunity throughout Oakland.

(B) Uses. Taxes collected pursuant to the special taxes imposed herein shall be used only in connection with programs and services that further the objectives set forth in Section 3(A), such as the following:

1. Direct Library services. Includes costs associated with maintaining, protecting, and improving library services throughout Oakland, such as:
 - (a) Providing a wide range of programs for children, teens, and adults including early childhood literacy and student homework support;
 - (b) Employee staffing costs sufficient to maintain current hours and expand library hours;
 - (c) Community outreach to promote community awareness of the full range of services available at Oakland public libraries;
 - (d) Acquisition of furniture, fixtures, and equipment costs associated with enhancing direct library services; and
 - (e) Improving Library collections, services, programs and access that support Oakland students, especially outside of school hours, weekends and geographically near schools lacking school libraries.

2. Library materials and resources that enrich the exploration, connection and growth of the Oakland community, its children, teens and adults, such as:
 - (a) Acquisition of books, magazines, newspapers, e-Resources, eBooks, and streaming media;
 - (b) Acquisition of technology necessary to provide the full range of discovery tools for the patrons of Oakland;
 - (c) Acquisition of items necessary to create and maintain a modern learning and library experience for the residents of Oakland. This could include, but is not limited to, non-structural interior library makeovers to support learning labs, makerspaces, specialized areas tailored to the needs of children, teens, and adults to create a more welcoming environment and to allow the Library to keep up with changing technology and community needs. This does not include acquisition or construction of new facilities or structural changes, additions or construction on existing facilities.

(C) Authorized Uses of Tax Revenues: Except as otherwise expressly authorized by this Ordinance, the special taxes authorized and collected pursuant to this Ordinance shall be used only for the purposes and projects set forth in Section 3.

Section 4. ANNUAL AUDIT AND CITIZEN OVERSIGHT.

The City Auditor shall perform an annual 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.

The City Council shall assign to an existing Board or Commission, the responsibility for citizen oversight of this measure. This Board or Commission shall review reports related to the expenditure of all revenue collected by the City from the special tax imposed by this Ordinance and provide reports to the City Council when necessary.

Section 5. SPECIAL FUND.

All funds collected by the City from the special tax imposed by this Ordinance shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes and uses authorized by this Ordinance.

Section 6. EFFECTIVE DATE.

The taxes imposed by this Ordinance shall be effective only if approved by two-thirds of the voters in the election held on June 5, 2018 and shall go into effect ten (10) days after the vote is declared by the City Council.

Section 7. TERM OF TAX IMPOSITION.

The taxes enacted by this Ordinance shall be imposed and levied for a period of twenty (20) years. The City shall place delinquencies on subsequent tax bills.

Section 8. SAVINGS CLAUSE.

If any provision, sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, 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 that the City would have adopted this Ordinance had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

If any tax imposed by this Ordinance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, the amounts, services, programs and personnel required to be

funded from such tax shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.

Section 9. REIMBURSEMENT.

At the discretion of the City Council, special tax revenues collected by the City pursuant to this Ordinance may be used to reimburse the City for costs incurred in connection with the election seeking voter approval of this Ordinance.

Section 10. NO 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.

PART 2. PARCEL TAX

Section 1. DEFINITIONS.

For purposes of this Ordinance, 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) "Direct library services" shall mean any Library program, project, service, or initiative that is provided by the Library Department and directly benefits Library patrons. "Direct library services" shall not include general, ongoing, or preventative maintenance and repairs.

(C) "Family" shall mean one or more persons related by blood, marriage, domestic partnership, 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.

(D) "Hotel" shall mean 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, which accommodates or is intended to contain two or more residential units.

(F) "Non-Residential" shall mean all parcels that are not classified by this Ordinance as Residential Parcels, and shall include, but not be limited to, parcels for industrial, commercial and institutional improvements, whether or not currently 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) "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 property tax imposed pursuant to Article XIII A of the California Constitution.

Base Amount of Tax. The tax hereby imposed shall be set as follows subject to adjustment as provided in Section 4 below:

(A) For owners of all Single Family Residential Parcels, the tax shall be at the annual rate of \$75.00 per parcel.

(B) For owners of all Multiple Residential Unit Parcels, the tax is the annual rate of \$51.24 multiplied by the total number of Residential Units located on the parcel.

Owners of Multiple Residential Unit Parcels that have units that are vacant for six months or more per year may apply to the Director of Finance to have the annual rate per vacant Residential Unit located on the Parcel, reduced to \$25.62, 50% of the annual rate for an occupied Residential Unit located on the parcel.

(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 80 feet for a commercial/industrial parcel, for example, is equal to one (1) single family resident unit equivalent. (See matrix.) An area of 6,400 square feet for the commercial industrial parcel is equal to one (1) single family resident unit equivalent. The tax is the annual rate of \$38.41 multiplied by the total number of Single Family Equivalents (determined by the frontage and square footage).

LAND USE CATEGORY	FRONTAGE	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 \$38.41 = \$153.64 tax

(D) An Owner of An Undeveloped Parcel is exempt from this parcel tax if the owner can prove that the parcel was undeveloped for at least six months of the year in question.

(E) The tax imposed by this Ordinance 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 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).

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 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), 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 fiscal year, is at or below the income level qualifying as "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.,) for such fiscal year. Owners must apply for the exemption provided for in this section annually by petition to the Director of the Finance of the City of Oakland ("Director of Finance") or City Administrator designee in the manner and 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) 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.

(C) Senior household exemption. The following is exempt from this tax: an Owner and Occupier of a single family residential unit (1) who is 65 years of age or older and (2) whose combined family income, from all sources for the previous fiscal year, is at or below the income level qualifying as "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.,) for such fiscal year. Owners must apply for the exemption provided for in this section annually by petition to the Director of the Finance of the City of Oakland ("Director of Finance") or City Administrator designee in the manner and 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.

Section 4. REDUCTION IN TAX; RATE ADJUSTMENT

(A) Subject to paragraph (B) of this section, 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 be suspended, reduced or eliminated by the City Council for a subsequent fiscal year upon a vote of the City Council on or before June 30th of the year in which the City Council determines that after such suspension, reduction or elimination, there will be sufficient

revenues available to balance the City Council's Adopted Policy Budget and provide the services and programs described in Part I, Section 3 above. Such suspension, reduction or elimination shall be effective the fiscal year following such vote.

- (B) Beginning in the Fiscal Year 2019-2020, and each year thereafter, the City Council may increase the tax imposed hereby only upon making one of the following findings:
- 1) That the cost of living in the immediate San Francisco Bay Area, as determined by the 12-month Annual Percentage Change in the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the Bureau of Labor Statistics of the U.S. Department of Labor, has increased; or
 - 2) That the fiscal year 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, has increased.

The increase of the taxes imposed hereby shall not exceed the verified increase in either 1) the cost of living in the immediate San Francisco Bay Area, using 2018 as the index year, or 2) California per capita personal income, using Fiscal Year 2018-2019 as the index year, whichever is greater.

Section 5. **PARCEL TAX NOT TO REPLACE GENERAL FUND**
APPROPRIATIONS

The City's current General Fund appropriation for Library services may not be replaced by this parcel tax. The Library Department's adopted General Fund appropriation for fiscal year 2017-2018 is \$12,992,267.

For any year during which this tax is in effect, if the City's General Fund appropriation to the Library Department is reduced below \$12,992,267, the parcel tax shall not be levied; provided, however, that if a severe and unanticipated financial or other event occurs that so adversely impacts the General Purpose Fund as to prevent the City from budgeting for and maintaining the Library's General Purpose Fund at the appropriation for fiscal year 2017-2018, the City's reduction to the Library Department's General Fund appropriation shall be no more than the same proportion of reduction that is imposed on the City's net General 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 Fund and the steps that will be taken by the City in the future to restore the Library's General Fund. Such actions must be taken for each fiscal year in which the City fails to meet the FY 2017-18 appropriation requirements of this Ordinance for the reasons described in this section.

(The City's net General Fund budget for non-safety departments is the total General Fund appropriation to their operating budgets excluding expenditures that are offset by fees or other non-tax revenues.) Following any Library Department General Fund appropriation reduction from the minimum level of \$12,992,267 and for the parcel tax to be levied in any subsequent year, the Library Department must receive increases in its General Fund appropriation proportional to the increases in the non-safety departments' net General Fund budgets up to at least the minimum level of \$12,992,267.

Section 6. DUTIES OF THE DIRECTOR OF FINANCE

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

Section 7. EXAMINATION OF BOOKS, RECORDS, WITNESSES; PENALTIES.

The Director of Finance or his/her 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 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 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, whether as parties or witnesses, whenever s/he 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 of the Oakland Municipal Code and subject to any and all remedies specified therein.

Section 8. 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 25% of the tax due per fiscal year, is hereby imposed by this ordinance on all taxpayers who fail to timely pay the tax provided by this ordinance; in addition, the City Council may assess interest 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.

The City may authorize the County of Alameda to collect the taxes imposed by this ordinance 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 9. 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 provisions of this ordinance shall be liable to an action brought in the name of the City for the recovery for such amount.

Section 10. 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 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, his/her administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the tax.

and be it,

FURTHER RESOLVED: That the City Council of the City of Oakland does hereby request that the Board of Supervisors of Alameda County order the consolidation of the Oakland Municipal election called for herein with the state primary election of June 5, 2018, consistent with provisions of State Law; and be it

FURTHER RESOLVED, that each ballot used at said election shall have printed therein, in addition to any other matter required by law, the following:

AN ORDINANCE APPROVING A PARCEL TAX TO MAINTAIN, PROTECT AND IMPROVE LIBRARY SERVICES THROUGHOUT OAKLAND.

<p>Measure ____. "Shall the Measure to maintain, protect and improve library services throughout Oakland, including: providing safe places for children and teens after school; preventing library closures; providing youth reading and senior programs, evening and weekend hours for students and families, and literacy services for adults; establishing a parcel tax (\$75 annually for single family parcels, other parcel types at specified rates) for 20 years, providing about \$10,000,000 annually, with independent audits and citizens' oversight, be adopted?"</p>	<p>Yes</p>	
	<p>No</p>	

FURTHER RESOLVED: That the City Council hereby authorizes and directs the City Clerk of the City of Oakland (the "City Clerk") at least 88 days prior to June 5, 2018, to file with the Alameda County Clerk 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 the Elections Code and Chapter 11 of the Oakland Municipal Code, 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 2018 state primary election and appropriate all monies necessary for the City Administrator and City Clerk to prepare and conduct the June 5, 2018 state primary election, consistent with law.

IN COUNCIL, OAKLAND, CALIFORNIA _____, 2018

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, AND PRESIDENT REID

NOES

ABSENT

ABSTENTION

ATTEST:

LATONDA SIMMONS
City Clerk and Clerk of the Council
Of the City of Oakland, California

Date: