



# AGENDA REPORT

---

**TO:** Honorable Mayor & City Council

**FROM:** Councilmember Carroll Fife  
Council District 3

**SUBJECT:** Ballot Measure Result Notification  
Process

**DATE:** October 31, 2024

---

## **RECOMMENDATION**

**Councilmember Fife Recommends That The City Council Adopts A 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**

## **EXECUTIVE SUMMARY**

The Oakland City Auditor's June, 2024 Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23, included a recommendation that the City establish a process to notify affected departments of approved ballot measures. In line with the Auditor's recommendation, this legislation directs the City Administrator to develop a formal process to notify affected City Departments of ballot measures approved by Oakland voters to help ensure departmental policies and procedures are updated in accordance with the implementation requirements of each measure. The resolution further directs that an informational report confirming that relevant departments have received notification be scheduled to a meeting of the City Council no later than two months following the declaration of election results.

## **BACKGROUND / LEGISLATIVE HISTORY**

On June 13, 2024, the Oakland City Auditor released an Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23. The report 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, renewed and amended Library Services Retention and Enhancement Act, taxes from 300 exempt property owners. According to the findings in the Audit, the Finance Department processed the exemptions listed under Measure Q, Library Services Retention and

Enhancement Act of 2004, instead of Measure C, which includes additional exemptions for senior households and a 50 percent reduction for affordable housing projects.<sup>1</sup>

The Audit found that staff were unaware of the passage of Measure C and, as a result, had not updated their procedures to reflect the additional exemption. The lack notice to staff regarding 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.

While this issue has been addressed and as of March 2024, the Finance Department has mailed out refund checks to the affected taxpayers, it is important that a formal process is established to make sure such an error does not happen again.

## **ANALYSIS**

The Audit of Library Parcel Taxes listed several recommendations, including that: “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.”<sup>2</sup> Adopting this resolution memorializes this recommendation by directing the City Administrator to establish a process to notify affected City Departments of approved ballot measures so that departmental policies and procedures are updated in accordance with the requirements of each measure. Establishing this process is essential to ensuring that the will of the voters is fully and accurately executed. Furthermore, while the City Auditor’s recommendation is mostly related to a timely and accurate processing of new parcel taxes, the City will benefit from establishing a formal process related to all measures that require the City to make any changes and/or updates for appropriate implementation.

To make sure the necessary notice is being provided, the legislation also directs the City Administrator to schedule 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, when the notice was communicated, and confirming that a plan of implementation is being developed.

---

<sup>1</sup> [https://www.oaklandauditor.com/wp-content/uploads/2024/06/20240613\\_Audit-of-Library-Parcel-Taxes-FY-2019-20-FY-2022-23.pdf](https://www.oaklandauditor.com/wp-content/uploads/2024/06/20240613_Audit-of-Library-Parcel-Taxes-FY-2019-20-FY-2022-23.pdf)

**FISCAL IMPACT**

This proposal would help establish a process as described above and does not have a fiscal impact.

**PUBLIC OUTREACH / INTEREST**

There was no specific public outreach conducted beyond the posting and noticing of this agenda item. However, the Auditor's report that led to the development of this resolution was discussed publicly at the October 8, 2024 Life Enrichment Committee meeting.

**COORDINATION**


This legislation was drafted in collaboration with the Office of the City Attorney.

**ACTION REQUESTED OF THE CITY COUNCIL**

Councilmember Fife recommends that the City Council adopt a 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

For questions regarding this report, please contact Rediat Bayeh, Policy Director for Councilmember Fife, at RBayeh@oaklandca.gov.

Respectfully submitted,



---

Councilmember Carroll Fife  
District 3