

The people of the City of Oakland do ordain as follows:

PART 1. GENERAL

Section 1. TITLE AND PURPOSE.

(A) Title. This Ordinance may be cited as the “The 2014 Oakland Public Safety and Services Violence Prevention Act.”

(B) Purpose. The taxes imposed under this Ordinance are solely for the purpose of raising revenue necessary to maintain police and fire services and violence prevention and intervention strategies, to address violent crime and to improve public safety in the City of Oakland.

The parcel tax imposed in Part 2 is an excise tax on the privilege of using and use of municipal services. Such municipal services increase and provide greater benefit to Owners of Parcels when programs to prevent violence and crime in the City are enhanced. Because the proceeds of the tax will be deposited in a special fund restricted for the services and programs specified herein, the tax is a special tax.

Section 2. FINDINGS.

(A) This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code section 21000 et seq., as it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment.

(B) Nothing in this Ordinance is intended to preclude owners from recovering the tax from the occupant. Whether the occupant is charged depends on the occupancy agreement and the requirements of the Residential Rent Adjustment Program. Moreover, non-payment will not be a lien on the property but a personal obligation of the occupant or owner.

Section 3. USE OF PROCEEDS.

(A) Objectives. The tax proceeds raised by these special taxes may be used only to pay for any costs or expenses relating to or arising from efforts to achieve the following objectives and desired outcomes:

1. Reduce homicides, robberies, burglaries, and gun-related violence;
2. Improve police and fire emergency 911 response times and other police services; and,
3. Invest in violence intervention and prevention strategies that provide support for at-risk youth and young adults to interrupt the cycle of violence and recidivism.

(B) Allocation. To achieve the objectives stated herein, three percent (3%) of the total funds collected shall be set aside annually for audit and evaluation of the programs, strategies and services funded by this measure, and to support the work of the Commission established herein (including meeting supplies, retreats, and the hiring of consultants). Of the remaining ninety-seven percent (97%), the Oakland Fire Department shall be allocated special tax revenue in the amount of \$2,000,000 annually. The tax funds remaining shall be allocated as follows: sixty percent (60%) for purposes described in subsection(C)(1) and forty percent (40%) for purposes described in subsection (C)(3) of this section.

(C) 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. Geographic Policing: hire, deploy and maintain sworn police personnel assigned to specific geographic areas or neighborhoods, performing duties such as:

(a) Crime Reduction Teams (CRTs): strategically geographically deployed sworn police personnel to investigate and respond to the commission of violent crimes in identified violence hot spots using intelligence-based policing;

(b) Community Resource Officers (CROs): these officers would engage in problem solving projects, attend Neighborhood Crime Prevention Council meetings, serve as a liaison with city services teams, provide foot/bike patrols, answer calls for service if needed, lead targeted enforcement projects and coordinate these projects with CRTs, Patrol units and other sworn police personnel;

(c) Conduct intelligence-based violence suppression operations such as field interviews, surveillance, undercover operations, high visibility patrol, probation/ parole compliance checks, search warrants, assist Community Resource Officers (formerly Problem Solving Officer program) projects, violent crime investigation and general follow up;

(d) Domestic violence and child abuse intervention: additional officers to team with social service providers to intervene in situations of domestic violence and child abuse, including sexual exploitation of children;

(e) Sustaining and strengthening of the City's Operation Ceasefire strategy, including project management and crime analysis positions.

2. Maintenance of Sworn Police Personnel: The intent of the augmented funding is to maintain sufficient resources to allow for the implementation of comprehensive policing within the City's limited resources and to begin the process of restoring the sworn staffing of the

Oakland Police Department to a number of CRTs, CROs, and other sworn police personnel appropriate to meet the Oakland Police Department's stated mission of providing the people of Oakland an environment where they can live, work, play and thrive free from crime and the fear of crime. To ensure the Department's progress toward this mission, the following shall apply:

(a) Upon passage of this Ordinance, the City shall maintain a budgeted level of no fewer than six hundred seventy eight (678) sworn police personnel (including those sworn police personnel funded by this Ordinance) at all times, and shall hire and maintain no fewer than 678 sworn police personnel as early as practicable after the passage of this Ordinance and at all times after July 1, 2016.

(b) The City is prohibited from laying off any police officers if such layoffs will result in a reduction of sworn police personnel to a level of less than 800. Furthermore, the City is prohibited from laying off any police officers unless the City Council adopts a resolution containing factual findings that it is necessary to layoff officers.

(c) Each fiscal year, before the City adopts its two year policy budget or its mid-cycle budget adjustments, the City Administrator shall submit to the City Council, and the City Council shall adopt, a sworn police personnel hiring plan ("the hiring plan") demonstrating how the City will achieve and /or maintain the strength of force required by this Ordinance. The hiring plan will make use of assumptions that department attrition rates, recruiting success, academy yield and other relevant factors affecting the growth or shrinkage of the department will be comparable to the past two to four years' experience.

(d) The City shall be prohibited from collecting the taxes provided for in this Ordinance at any time that it has failed to budget for a minimum of 678 sworn police personnel. If the City fails to budget the requisite number, the prohibitions set forth in Section 3(C)(2)(e) will apply to the fiscal year of that budget. At any time after July 1, 2016, that the City has failed to hire and maintain a minimum of 678 sworn police personnel, with the exceptions listed below, the prohibitions set forth in Section 3(C)(2)(e) will apply to the fiscal year following 90 days from this determination. The City has 90 days to declare any of the following exceptions:

- i. If grant funding or other non-General Purpose Fund funding budgeted for sworn police personnel in the FY 2014-2015 budget becomes unavailable after that fiscal year, the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the number of sworn police personnel previously funded by such lost revenue source. This exception shall apply only if the City Administrator submits a report to the City Council explaining the unavailability of the

non-General Purpose Fund revenue, the steps that were taken by the City to try to replace such funding and the steps the City will take in the future to replace such funding. In addition, for this exception to apply, the City Council must adopt a resolution stating that such funding is no longer available and alternative non-General Purpose Fund revenue is not available. Such actions must be taken for each fiscal year in which the City fails to meet the minimum staffing requirements of this Ordinance for the reasons described in this sub-section.

- ii. 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, hiring and maintaining the minimum number of sworn police personnel required by this Ordinance, the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the numbers the City is unable to fund as a result of such event. 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 number of sworn police personnel and the steps that will be taken by the City in the future to restore sworn police personnel. Such actions must be taken for each fiscal year in which the City fails to meet the minimum staffing requirements of this Ordinance for the reasons described in this sub-section.
- iii. If the number of sworn police personnel required by this Ordinance unexpectedly falls below the level required despite the City's adoption of and implementation of the hiring plan, the numeric requirements for budgeting and maintaining sworn police personnel shall be reduced by the shortfall. This exception shall apply only if the City Administrator reports to the City Council concerning the reasons for the shortfall, the steps that should be taken to restore the sworn police personnel level, and the time frame for doing so. If appropriate, the City Council will adopt resolution modifying the hiring plan. The specific facts and circumstances relied upon to establish an exception under this subsection shall not establish an exception in consecutive fiscal years.

(e) Suspension or Reduction of Taxes

- i. If at any time the City fails to budget for the staffing levels required in Section 3(C)(2) for a fiscal year and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), the City shall not impose and levy the parcel tax established pursuant to this ordinance during that fiscal year.

- ii. If at any time the City fails to budget for the staffing levels required in Section 3(C)(2) for a fiscal year and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), appropriate notice shall be provided to all parking lot operators that collection of the parking tax surcharge pursuant to this Ordinance shall be suspended during that fiscal year.
- iii. If the City fails to maintain staffing levels required in Section 3(C)(2) and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), the parcel tax imposed and levied during the following fiscal year shall be reduced by an amount proportionate to the number of days that the City did not meet staffing level requirements during the prior fiscal year.

Example: Parcel tax proportionally reduced for a period of 100 days where the City did not meet the required staffing level during the prior fiscal year, with a tax levied at a rate of \$99.77 for a single family residential parcel:

$$365 \text{ days} - 100 \text{ days} = 265 \text{ days}$$

$$265 \text{ days} \div 365 \text{ days} = 72.60\%$$

$$72.60\% \times \$99.77 = \$72.43$$

- iv. If the City fails to maintain staffing levels required in Section 3(C)(2) and there has been no Council action establishing an exception set forth in Section 3(C)(2)(d), appropriate notice shall be provided to all parking lot operators that collection of the parking tax surcharge shall be suspended for a period of time determined by the number days that the City did not meet staffing level requirements during the following fiscal year.
3. Community-focused Violence Prevention and Intervention Services and Strategies: Coordination of public systems and community-based social services with a joint focus on youth and young adults at highest risk of violence as guided by data analysis. Invest in and engage the community in collaborative strategies such as:
- (a) Street outreach and case management to youth and young adults at high-risk of involvement in violence in order to connect individuals in need of employment, mental health, or educational services to needed programs;
 - (b) Crisis response, advocacy and case management for victims of crime (including domestic violence victims, commercially sexually

exploited children, and victims of shootings and homicides) with a strategic focus on reducing likelihood of being re-victimized;

(c) Reentry programs for youth and young adults, including case management, school support, job training and placement in order to reduce recidivism rates and improve educational and employment outcomes;

(d) Young children exposed to trauma or domestic and/or community violence.

4. Fire Services: Provide fire services such as:

(a) Maintain adequate personnel resources to respond to fire and medical emergencies including, but not limited, response to homicides and gun-related violence and investigate fire causes

Section 4. PLANNING, ACCOUNTABILITY AND EVALUATION.

To ensure the proper revenue collection, spending, and implementation of the programs mandated by this Ordinance, the City shall impose the following requirements:

(A) Commission: Adoption of this Ordinance shall establish a “Public Safety and Services Violence Prevention” Commission.

1. Qualifications: The Commission’s membership must be comprised of individuals with experience in criminal justice, public health, social services, research and evaluation, finance, audits, and/or public policy.
2. Conflicts of Interest: Each Commission member shall certify that the member and the member’s immediate family members, business associates and employers have no financial interest in any program, project, organization, agency or other entity that is seeking or will seek funding approval under this Ordinance. Financial interest includes, without limitation, salaries, consultant fees, program fees, commissions, gifts, gratuities, favors, sales income, rental payments, investment income or other business income. A Commission member shall immediately notify the City Administrator and the Chair of the Commission of any real or possible conflict of interest between membership on the Commission and work or other involvement with entities funded by the taxes provided for in this Ordinance. Any dispute about whether a conflict of interest exists shall be resolved by the Public Ethics Commission.
3. Composition: The Commission shall consist of nine (9) members. The Mayor and each councilmember shall recommend one member of the Commission each. All commissioners shall be appointed by the Mayor and confirmed by the City Council in accordance with City Charter Section 601.

At least two (2) members will have experience working with service-eligible populations, two (2) members will reflect the service-eligible populations,

and two (2) members will have a professional law enforcement or criminal justice background. Other members will meet the criteria as established in subsection 1 above.

4. Meetings of the Commission: The Commission shall conduct regular meetings and such special meetings as it deems necessary.
5. Joint Meetings of the Commission and City Council: The City Council, the Commission and other public safety-related boards and commissions shall conduct an annual joint special public informational meeting devoted to the subject of public safety. At each such meeting, the public, Commission and City Council will hear reports from representatives of all departments and the Chief of Police concerning progress of all of the City's efforts to reduce violent crime.
6. Duties of the Commission: The Commission shall perform the following duties:
 - (a) Evaluate, inquire, and review the administration, coordination, and evaluation of strategies and practices mandated in this Ordinance.
 - (b) Make recommendations to the City Administrator and, as appropriate, the independent evaluator regarding the scope of the annual program performance evaluation. Wherever possible, the scope shall relate directly to the efficacy of strategies to achieve desired outcomes and to issues raised in previous evaluations.
 - (c) Receive draft performance reviews to provide feedback before the evaluator finalizes the report.
 - (d) Report issues identified in the annual fiscal audit to the Mayor and City Council.
 - (e) Review the annual fiscal and performance audits and evaluations.
 - (f) Report in a public meeting to the Mayor and the City Council on the implementation of this Ordinance and recommend ordinances, resolutions, and regulations to ensure compliance with the requirements and intents of this Ordinance.
 - (g) Provide input on strategies: At least every three (3) years, the department head or his/her designee of each department receiving funds from this Ordinance shall present to the Commission a priority spending plan for funds received from this Ordinance. The priority spending plan shall include proposed expenditures, strategic rationales for those expenditures and intended measurable outcomes and metrics expected from those expenditures. The first presentation shall occur within 120 days of the effective date of this Ordinance. In a public meeting, the

Commission shall make recommendations to the Mayor and City Council on the strategies in the plans prior to the City Council adoption of the plans. Spending of tax proceeds of this Ordinance must be sufficiently flexible to allow for timely responsiveness to the changing causes of violent crime. The priority spending plans shall reflect such changes.

The Commission will recommend to the Mayor and City Council those strategies and practices funded by tax proceeds of this Ordinance that should be continued and/or terminated, based on successes in responding to, reducing or preventing violent crime as demonstrated in the evaluation.

- (h) Semi-Annual Progress Reports: Twice each year, the Commission shall receive a report from a representative of each department receiving funds from this Ordinance, updating the Commission on the priority spending plans and demonstrating progress towards the desired outcomes.

(B) Accountability and Reporting.

1. Annual Program Evaluation: Annual independent program evaluations pursuant to Section 3(C) shall include performance analysis and evidence that policing and violence prevention/intervention programs and strategies are progressing toward the desired outcomes. Evaluations will consider whether programs and strategies are achieving reductions in community violence and serving those at the highest risk. Short-term successes achieved by these strategies and long-term desired outcomes will be considered in the program evaluations.
2. Annual Audit Review: An independent audit shall 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 5. SPECIAL FUND.

All funds collected by the City from the 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 become effective upon passage.

Section 7. TERM OF TAX IMPOSITION.

The taxes enacted by this Ordinance shall be imposed and levied for a period of ten (10) 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. NO AMENDMENT.

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) "Additional" shall mean an increase in the existing number.
- (B) "Administrative Costs" shall mean overhead costs, including central services, departmental and/or divisional.
- (C) "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."
- (D) "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.
- (E) "Geographic Policing" means a decentralized and focused approach to policing. Sworn police personnel are assigned and deployed to specific geographic areas. The Commander leading each area is responsible and accountable at all times for

addressing crime within the area directing and allocating police resources according to particular local needs.

(F) "Hotel" shall mean as defined by Oakland Municipal Code section 4.24.020.

(G) "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.

(H) "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.

(I) "Occupancy" shall be as defined by Oakland Municipal Code section 4.24.020.

(J) "Operator" shall be as defined by Oakland Municipal Code section 4.24.020.

(K) "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.

(L) "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.

(M) "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.

(N) "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.

(O) "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.

(P) "Single Family Residential Parcel" shall mean a parcel zoned for single-family residences, whether or not developed.

(Q) "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 5 below:

(A) For owners of all Single Family Residential Parcels, the tax shall be at the annual rate of \$99.77 per parcel.

(B) For owners of all Multiple Residential Unit Parcels, the tax shall be at the annual rate of per occupied Residential Unit of \$68.15 per parcel.

Owners of units that are vacant for six months or more per year may apply to the Director of Finance to have the rate reduced by 50% per vacant Residential Unit located on the Parcel of \$34.07 per 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 \$51.09 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 \$51.09 = \$204.36 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) 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 sections 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) Rebate to tenants in foreclosed single family homes. The City will provide a rebate of one-half of the tax and subsequent increases thereto ("Foreclosure Rebate") to

tenants in single family homes that have been foreclosed upon who have paid a passed through Parcel Tax. To qualify for the Foreclosure 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 "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. The City will provide the Foreclosure Rebate for every month that the tax was applied and the tenant occupied the unit. The City will provide the Foreclosure Rebate at the end of each fiscal year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this Part 3, Section 3(C).

(D) 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.

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 2015-2016, and each year thereafter, the City Council may increase the tax imposed hereby only upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics, has increased. The percentage increase of the tax imposed hereby shall not exceed such increase, using Fiscal Year 2014-2015 as the index year and in no event shall any annual adjustment exceed five percent (5%).

Section 5. 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 6. 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 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 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 8. 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 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 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.

PART 3. 10-YEAR EXTENSION OF PARKING TAX SURCHARGE

The Municipal Code is hereby amended to add as set forth below (section numbers and titles are indicated in **bold type**; additions are indicated by underscoring and deletions are indicated by ~~strike-through~~ type; portions of the regulations not cited or not shown in underscoring or strike-through type are not changed). Chapter 4.14, Section 4.16.020 and Section 4.16.031 of the Municipal Code are hereby amended to read as follows:

4.16.031 Imposition of Surcharge

Subject to the provisions for the collection of taxes and definitions in this chapter, there shall be an additional tax of eight and one-half (8 1/2) percent imposed on the rental of every parking space in a parking station in the City until December 31, 2024.

and be it,