

2023 MAY 25 PM 6:00

FILED
OFFICE OF THE CITY CLERK
OAKLAND

APPROVED AS TO FORM AND LEGALITY

Amacaulay

CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

ORDINANCE NO. ~~18746~~ **18746** C.M.S.

ORDINANCE 1) AUTHORIZING A FISCAL YEAR 2023-24 INCREASE IN THE RATE OF PROPERTY TAX IMPOSED BY VOTER-APPROVED MEASURES; AND 2) FIXING THE RATE OF THE PROPERTY TAX AND LEVYING A TAX ON REAL PROPERTY IN THE CITY OF OAKLAND FOR FISCAL YEAR 2023-24 FOR THE EMERGENCY MEDICAL SERVICES RETENTION ACT OF 1997 (MEASURE M), THE PARAMEDIC SERVICES ACT OF 1997 (MEASURE N), THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT OF 1994 (MEASURE C), THE 2014 OAKLAND PUBLIC SAFETY AND SERVICES VIOLENCE PREVENTION ACT (MEASURE Z), THE 2018 OAKLAND PUBLIC LIBRARY PRESERVATION ACT (MEASURE D), THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION, HOMELESSNESS SUPPORT ACT (MEASURE Q), THE CHILDREN'S INITIATIVE OF 2018 (MEASURE AA), AND THE 2022 OAKLAND ZOO ANIMAL CARE, EDUCATION AND IMPROVEMENT ORDINANCE (MEASURE Y)

WHEREAS, the City of Oakland must annually set the property tax levy rates and inform the County of Alameda of these rates by August 10th for inclusion on that year's property tax bill for the Emergency Medical Services Retention Act of 1997 (Measure M), the Paramedic Services Act of 1997 (Measure N), the Library Services Retention and Enhancement Act of 1994 (Measure C), the 2014 Oakland Public Safety and Services Violence Prevention Act (Measure Z), the 2018 Oakland Public Library Preservation Act (Measure D), the 2020 Oakland Parks and Recreation Preservation, Litter Reduction and Homelessness Support Act (Measure Q), and the Children's Initiative of 2018 (Measure AA), and the 2022 Oakland Zoo Animal Care, Education and Improvement Ordinance (Measure Y); and

WHEREAS, adoption of this ordinance will allow the City to increase the rates as allowed by the measures, and levy and collect the Fiscal Year 2023-24 revenues included in the Fiscal Year 2023-24 Proposed Policy Budget related to Measures M, N, C, Z, D, Q, AA, and Y; and

WHEREAS, in 1997 the voters of Oakland approved Measure M, which imposed a special tax to fund emergency medical services on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and provided that beginning in Fiscal Year 1998-99 and each fiscal year thereafter, the Oakland City Council may increase the tax, but not by more than five percent of the tax rates imposed in the immediately preceding fiscal year, 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, has increased since the 1997 index year; and

WHEREAS, in 1997 the voters of Oakland approved Measure N, which imposed a special tax to fund paramedic emergency services on all parcels in the City of Oakland, except where the parcels are

otherwise exempt from taxation by the Ordinance, and provided that beginning in Fiscal Year 2000-01 and each fiscal year thereafter, the Oakland City Council may increase the tax, but not by more than five percent of the tax rates imposed in the immediately preceding fiscal year, only upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the CPI for all items, has increased since the 1997 index year; and

WHEREAS, in 2022 the voters of Oakland approved Measure C, which renewed the Measure Q Library Services Retention and Enhancement Act of 2004, through June 30, 2052 imposing this special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and allowing the City Council, beginning in fiscal year 2023-2024 to increase the tax annually by the greater of the increases in 1) the percentage change in the cost of living in the immediate San Francisco Bay Area, as shown on the CPI for all items, using 2022 as the index year, or 2) the percentage change in California per Capita Personal Income as determined by the California Department of Finance using Fiscal Year 2022-23 as the index year, but in no event may the annual tax rate adjustments increase by more than 5 percent of the rates imposed in the immediately preceding fiscal year; and

WHEREAS, in November 2014 the voters of Oakland passed Measure Z, which imposes a special parcel tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the ordinance, to fund police services, fire services, and violence intervention services, and provides that beginning in Fiscal Year 2015-16 and each fiscal year thereafter, the Oakland City Council may increase the tax, but not by more than five percent, only upon a finding that the cost-of-living in the immediate San Francisco Bay Area, as shown on the CPI for all items, has increased, and the percentage increase of the tax shall not exceed such increase using Fiscal Year 2014-15 as the index year; and

WHEREAS, in 2018 the voters of Oakland approved Measure D, which imposes a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and provides that beginning in Fiscal Year 2019-20 and each fiscal year thereafter, the Oakland City Council may increase the tax annually by an amount not to exceed the greater of the increases in 1) the cost of living in the immediate San Francisco Bay Area, as shown on the CPI for all items, using 2018 as the index year, or 2) the California per Capita Personal Income as determined by the California Department of Finance using Fiscal Year 2018-19 as the index year; and

WHEREAS, in March 2020, the voters of Oakland approved Measure Q, which imposes a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and this tax provides that beginning in Fiscal Year 2021-22 and each year thereafter, the Oakland City Council may increase the tax by a percentage that is up to the greater of: (1) the percentage change in cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month Annual Percentage Change in the CPI for all items, or (2) the percentage change in the California per capita personal income, as determined by the California Department of Finance using Fiscal Year 2020-21 as the index year; and

WHEREAS, in November 2018, sixty-two percent of Oakland voters approved Measure AA, which imposes a special tax on all parcels in the City of Oakland except where the parcels are otherwise exempt from taxation by the measure, and provides that beginning in Fiscal Year 2020-21 and each year thereafter, the Oakland City Council may increase the parcel tax by making one of the following findings: (1) the percentage change in cost of living in the immediate San Francisco Bay Area, as determined by the U.S. Department of Labor has increased, or (2) the California per capita personal income, as determined by the California Department of Finance, has increased using Fiscal Year 2019-20 as the index year; and

WHEREAS, in November 2022 the voters of Oakland approved Measure Y, which imposes a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by the Ordinance, and this tax will be levied for the first time;

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

SECTION 1. The City Council hereby finds that the Consumer Price Index for all items in the San Francisco Bay Area was 309.721 for calendar year 2021 and 327.060 for calendar year 2022. Thus, the cost-of-living in the immediate San Francisco Bay Area, as shown by the Consumer Price Index (CPI) for all items, has increased 5.6 percent from calendar year 2021 to calendar year 2022 and the change in California per Capita Personal Income as determined by the California Department of Finance between 2021 and 2022 was 7.6 percent and such increases as set forth in the Ordinance conform to these increases.

SECTION 2. Effective July 1, 2023 the Measures M, N, C, and Z special tax rates upward adjustments shall be capped at 5.0 percent and the Measure D, Q, and Measure AA special tax rates upward adjustments shall be 7.6 percent.

SECTION 3. Effective July 1, 2023 the following rates shall be levied for Fiscal Year 2023-24 for Measures M, N, C, Z, D, Q, AA, and Y as noted below by Measure and parcel type:

Measure	RATES			
	Parcel Type	Current Parcel Rate	Proposed Increase	FY 2023-24 Parcel Rate
Measure M	Single Family Residential Parcels	\$16.75	\$0.84	\$17.59
	Multiple Residential (2 to 4 units)	\$33.53	\$1.68	\$35.21
	Multiple Residential (5+ units)	\$83.84	\$4.19	\$88.03
	Commercial	\$33.53	\$1.68	\$35.21
	Industrial	\$67.08	\$3.35	\$70.43
	Rural	\$16.75	\$0.84	\$17.59
	Institutional	\$16.75	\$0.84	\$17.59
Measure N	Single Family Residential Parcels	\$13.35	\$0.67	\$14.02
	Multiple Residential (2 to 4 units)	\$26.70	\$1.34	\$28.04
	Multiple Residential (5+ units)	\$66.80	\$3.37	\$70.17
	Commercial	\$26.70	\$1.34	\$28.04
	Industrial	\$53.44	\$2.69	\$56.13
	Rural	\$13.35	\$0.67	\$14.02
	Institutional	\$13.35	\$0.67	\$14.02
Measure C	Single Family Residential Parcels	\$114.50	\$5.73	\$120.23
	Multiple Residential	\$78.22	\$3.91	\$82.13
	Non-Residential Parcels	\$58.65	\$2.93	\$61.58
Measure Z	Single Family Residential Parcels	\$122.56	\$6.13	\$128.69
	Multiple Residential	\$83.73	\$4.19	\$87.92
	Non-Residential Parcels	\$62.77	\$3.14	\$65.91
Measure D	Single Family Residential Parcels	\$88.76	\$6.70	\$95.46
	Multiple Residential	\$60.64	\$4.58	\$65.22
	Non-Residential Parcels	\$45.46	\$3.43	\$48.89
Measure Q	Single Family Residential Parcels	\$162.32	\$12.26	\$174.58
	Multiple Residential	\$110.86	\$8.37	\$119.23
	Non-Residential Parcels	\$162.32	\$12.26	\$174.58
Measure AA	Single Family Residential Parcels	\$225.51	\$17.03	\$242.54
	Multiple Residential	\$154.05	\$11.63	\$165.68
	Non-Residential Parcels	\$225.51	\$17.03	\$242.54
Measure Y	Single Family Residential Parcels	N/A	N/A	\$68.00
	Multiple Residential	N/A	N/A	\$68.00
	Non-Residential Parcels	N/A	N/A	\$68.00

SECTION 4. 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 5. 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, JUN 20 2023

PASSED BY THE FOLLOWING VOTE:

AYES - ~~11~~ GALLO, JENKINS, KALB, KAPLAN, RAMACHANDRAN, REID, AND
PRESIDENT FORTUNATO BAS - 7

NOES - 0

ABSENT - 0

ABSTENTION - 0

1 Excused - Five

ATTEST:



ASHA REED

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

Introduction Date

JUN 6 2023

Date of Attestation:

July 5, 2023

NOTICE AND DIGEST

ORDINANCE 1) AUTHORIZING A FISCAL YEAR 2023-24 INCREASE IN THE RATE OF PROPERTY TAX IMPOSED BY VOTER-APPROVED MEASURES; AND 2) FIXING THE RATE OF THE PROPERTY TAX AND LEVYING A TAX ON REAL PROPERTY IN THE CITY OF OAKLAND FOR FISCAL YEAR 2023-24 FOR THE EMERGENCY MEDICAL SERVICES RETENTION ACT OF 1997 (MEASURE M), THE PARAMEDIC SERVICES ACT OF 1997 (MEASURE N), THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT (MEASURE C), THE 2014 OAKLAND PUBLIC SAFETY AND SERVICES VIOLENCE PREVENTION ACT (MEASURE Z), THE 2018 OAKLAND PUBLIC LIBRARY PRESERVATION ACT (MEASURE D), THE 2020 OAKLAND PARKS AND RECREATION PRESERVATION, LITTER REDUCTION, HOMELESSNESS SUPPORT ACT (MEASURE Q), THE CHILDREN'S INITIATIVE OF 2018 (MEASURE AA), AND THE 2022 OAKLAND ZOO ANIMAL CARE, EDUCATION AND IMPROVEMENT ORDINANCE (MEASURE Y)

This ordinance would authorize an increase of either 5 percent, which is the maximum for certain measures and is below the Consumer Price Index of 5.6 percent for the San Francisco Bay Area, or 7.6 percent consistent with the change in the California Per Capita Personal Income as determined by California Department of Finance, to the special parcel tax rates imposed in accordance with the voter-approved Emergency Medical Services Retention Act Of 1997 (Measure M), The 1997 Paramedic Services Act (Measure N), The Library Services Retention And Enhancement Act (Measure C), The 2014 Oakland Public Safety And Services Violence Prevention Act (Measure Z), The 2018 Oakland Public Library Preservation Act (Measure D), the 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act (Measure Q), The Children's Initiative of 2018 (Measure AA), and the 2022 Oakland Zoo Animal Care, Education and Improvement Ordinance (Measure Y). The increase would be effective July 1, 2023. The ordinance would also authorize the City Council to fix the rates and levy the taxes at the new rates for all referenced tax measures.