



# BALLOT MEASURE SUBMITTAL FORM

Official Use Only: Date Stamp

**RECEIVED**  
Alameda County

**AUG 06 2024**

**Reg. of Voters**

All fields with an \* are required.

| BALLOT MEASURE QUESTION  |  |
|--|--|
| Jurisdiction Name*: City of Oakland  | Election Date*: 11/05/2024   |
| <p><b>Note:</b> The information as it appears within the text box will be printed on the ballot and voter guide.</p> <p>Insert ballot question text here*:</p> <p>Shall the measure levying a special tax for 20 years in the "Wildfire Prevention Zone" (defined in the measure), to prevent wildfires by implementing City of Oakland prevention plans, including vegetation management, evacuation route protection, enhanced fire patrols during high danger periods, and goat grazing at annual rates of \$99/single-family parcel, \$65/condominium/multifamily unit; nonresidential parcels based on a formula, generating \$2,670,000 in 2025-26, with cost of living increases, citizens' oversight and audits, be adopted?</p> |  |
| TYPE OF MEASURE*   | PERCENTAGE NEEDED TO PASS*   |
| <input type="checkbox"/> Regular Measure <input checked="" type="checkbox"/> Parcel Tax  | <input type="checkbox"/> 50% + 1 <input type="checkbox"/> 66.6667% <input checked="" type="checkbox"/> 2/3               |
| <input type="checkbox"/> Bond Measure <input type="checkbox"/> Charter Amendment   | <input type="checkbox"/> Other: Click or tap here to enter text.   |
| FULL-TEXT OPTION*  |  |
| Full Text to be printed in the Voter Information Pamphlet:   |  |
| <input checked="" type="checkbox"/> YES ( <i>note: must provide an MS Word file</i> )  |  |
| <input type="checkbox"/> NO – Do not print, but it's accessible at: Click or tap here to enter text.   |  |
| AUTHORIZED REPRESENTATIVE/CONTACT PERSON*  |  |
| <i>(office use)</i>  |  |
| Print Name: [REDACTED]   | Signature: [REDACTED]  |
| Phone #: [REDACTED]  | Email: [REDACTED]  |
| CONTACT INFORMATION  |  |
| <i>(public use)</i>  |  |
| Phone #: (510) 238-3226  | Email: electionservices@oaklandca.gov  |
|  | Website: <a href="https://www.oaklandca.gov/departments/city-clerk">https://www.oaklandca.gov/departments/city-clerk</a> |

All fields with an \* are required.

Rev. 8/2022

As Amended on July 29, 2024 to conform the boundaries of the Wildfire Prevention Zone to comply with technical requirements as to form and legality.

**REVISED**

2024 JUL 31 AM 10:29 APPROVED AS TO FORM AND LEGALITY

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND



CITY ATTORNEY'S OFFICE

**RECEIVED**  
Alameda County

AUG 06 2024

Reg. of Voters

## OAKLAND CITY COUNCIL

### RESOLUTION NO. 90324 C.M.S.

**RESOLUTION ON THE CITY COUNCIL'S OWN MOTION SUBMITTING TO THE VOTERS AT THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION AN ORDINANCE TO ADOPT A SPECIAL TAX TO SUPPORT WILDFIRE PREVENTION EFFORTS IN THE CITY'S WILDFIRE PREVENTION ZONE IDENTIFIED HEREIN; AND DIRECTING THE CITY CLERK TO TAKE ANY AND ALL ACTIONS NECESSARY UNDER LAW TO SUBMIT THIS SPECIAL TAX TO THE VOTERS AT THE GENERAL MUNICIPAL ELECTION; AND MAKING APPROPRIATE CALIFORNIA ENVIRONMENTAL QUALITY ACT FINDINGS**

**WHEREAS**, since 1923, more than a dozen major wildfires have impacted the Oakland hills, resulting in extensive damage, economic harm, and loss of life. Most notably, the 1991 Oakland/Berkeley firestorm burned over 1,500 acres, destroyed more than 3,000 homes, caused the deaths of 25 people, and injured over 150 people; and

**WHEREAS**, most of the Oakland hills fall within the Very High Fire Hazard Severity Zone ("VHFHSZ") as established by the California Department of Forestry and Fire Protection map adopted in April 2024, where vegetation must be actively managed to reduce the threat and devastating effects of future wildfires, but there are areas adjacent to the VHFHSZ that also are subject to significant wildfire risk; and

**WHEREAS**, the series of recent historic wildfires throughout California and the Western United States demonstrates that the impacts of global climate change will continue to have potentially devastating local effects throughout the region, including habitat destruction, loss of life, economic impacts, infrastructural damage, and public health hazards associated with air quality; and

**WHEREAS**, in 2019 the City Council of the City of Oakland ("City") passed Resolution No. 87940 C.M.S., which prioritized wildfire prevention in the City, and the City Administrator established an interdepartmental Wildfire Prevention Working Group to ensure all City departments prioritize these efforts; and

CERTIFIED COPY  
I certify that this is a true and authentic  
Copy of this document

Office of the City Clerk Date

**WHEREAS**, the Oakland Fire Department (“OFD”) has been actively managing vegetation on City-owned property since 2003 to minimize wildfire hazard in the VHFHSZ area and adjacent risk areas (collectively, “Wildfire Prevention Zone”), utilizing various techniques, including goat grazing, hand crews, and limited mechanical treatments; and

**WHEREAS**, OFD has historically deployed workers to manage by-hand vegetation on urban and residential parcels, roadsides, and small treatment areas within larger parks or open space areas. Mechanical equipment has also been used, typically to grade or disk fire trails, reduce ladder fuels (e.g., removing small trees), control highly flammable/rapidly spreading species, reduce surface fuels (e.g., mowing grasses), chip and spread trimmings and down material, thin vegetation, and maintain reduced or target fuel loads; and

**WHEREAS**, in May 2024, the City Council approved a comprehensive Vegetation Management Plan (“2024 VMP”), that describes the actions that OFD will take over a 10-year plan timeframe to reduce fire hazards on approximately nineteen hundred and twenty-four (1,924) acres of City-owned land and along three hundred and eight (308) miles of roadway in the Wildfire Prevention Zone; and

**WHEREAS**, OFD conducts annual inspections of parcels in the Wildfire Prevention Zone and does not charge property owners for the initial inspection; OFD utilizes the General Fund dollars allocated to OFD to fund those initial inspection costs at approximately \$800,000 annually, and

**WHEREAS**, the City partners with volunteer organizations to provide materials to educate property owners about their responsibility to reduce the risk of wildfires, and collaborates with other public agencies to ensure they maintain their parcels in the Wildfire Prevention Zone; and

**WHEREAS**, the City is a municipal corporation and charter city pursuant to Section 3(a) of Article XI of the California Constitution with the authority to make and enforce all ordinances and regulations in respect to municipal affairs pursuant to Section 5(a) of Article XI of the California Constitution; and

**WHEREAS**, pursuant to Section 106 of the City’s Charter, (i) the City has the right and power to make and enforce all laws and regulations with respect to municipal affairs, subject only to the restrictions and limitations provided in the Charter, (ii) the City has the right to exercise any and all the rights, powers and privileges granted or prescribed by the general laws of the State including those specifically applicable to general law cities and (iii) where the general laws of the State provide a procedure for the carrying out and the enforcement of any rights or powers belonging to the City, said procedure shall control and be followed unless a different procedure shall have been provided in the Charter or by ordinance; and

**WHEREAS**, Section 106 of the City's Charter also provides that it is the intention of the City's voters in adopting Section 106 to take advantage of the provisions of Section 6 of Article XI of the Constitution of the State of California giving cities home rule as to municipal affairs; and

**WHEREAS**, pursuant to Section 4 of Article XIII A of the California Constitution, the City, by a two-thirds vote of the qualified electors, may impose special taxes; and

**WHEREAS**, pursuant to Article 3.5 of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code ("Special Tax Procedural Law"), the California Legislature has established a procedural law under which local agencies may levy special taxes pursuant to the provisions of Article XIII A of the California Constitution; and

**WHEREAS**, in accordance with the Special Tax Procedural Law, the City wishes to propose for adoption a special tax that would provide a dedicated funding source to support wildfire prevention activities in the Wildfire Prevention Zone to ensure a sustainable future for the City; and

**WHEREAS**, the City wishes to establish the Wildfire Prevention Zone as the area in which the services funded by the special tax would be provided and as the geographic area in which the special tax would be levied, and further intends to submit a proposition for such special tax to the registered voters in the Wildfire Prevention Zone; and

**WHEREAS**, the City will spend the proceeds of the special tax in the Wildfire Prevention Zone exclusively for the benefit of implementation of the wildfire prevention plans, including the 2024 VMP, adopted by the City Council from time to time ("Wildfire Prevention Plans"), including protecting critical evacuation routes, removing dead and dying trees and invasive vegetation, performing annual inspections of parcels in the Wildfire Prevention Zone (except as provided in the following paragraph) and funding public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone, and to pay for certain administrative expenses related to the special taxes; and

**WHEREAS**, the proposed special tax would not fund the performance of the initial annual inspections of all parcels in the Wildfire Prevention Zone which costs approximately \$800,000 annually and would continue to be funded from General Fund dollars allocated to OFD, to demonstrate the City's ongoing commitment of funds to wildfire prevention beyond the proposed special tax; and

**WHEREAS**, on the date hereof, the City Council held a duly noticed public hearing where all interested persons have been heard on the matter of the proposed levy of the special tax, and this City Council wishes to continue the proceedings for the authorization of the special tax; 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 area in which the special tax is proposed to be levied shall be the Wildfire Prevention Zone, the boundaries of which are shown in the map included in **Attachment 1**, which is attached hereto: and be it

**FURTHER RESOLVED,** That the purpose of the special tax is to fund the implementation of the Wildfire Prevention Plans in the Wildfire Prevention Zone, including protecting critical evacuation routes, removing dead and dying trees and invasive vegetation, performing annual inspections of parcels in the Wildfire Prevention Zone (except as provided in the following paragraph) and sponsoring public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone, and to pay for certain administrative expenses related to the special taxes: and be it

**FURTHER RESOLVED,** That the initial annual inspection of all parcels in the Wildfire Prevention Zone, which costs the City approximately \$800,000 annually and will continue to be funded from General Fund dollars allocated to OFD, will not be funded by the special tax to demonstrate the City's ongoing commitment to wildfire prevention above and beyond the special tax: and be it

**FURTHER RESOLVED:** That the City Council does hereby submit to the voters in the Wildfire Prevention Zone, at the November 5, 2024 General Municipal Election, an Ordinance that shall read as set forth in **Attachment 1**: and be it

**FURTHER RESOLVED:** That the City Clerk is hereby authorized and directed to cause a certified copy of this Resolution, together with all other materials required, to be filed with the Alameda County Board of Supervisors and the Registrar of Voters not later than August 9, 2024, or such other date as may be specified by the Registrar of Voters: and be it

**FURTHER RESOLVED:** That the City Council seeks to have the electors of the Wildfire Prevention Zone vote on the proposed measure containing the question of whether the City shall levy the special tax within the boundaries of Wildfire Prevention Zone for the purpose stated in the Ordinance, together with the accountability requirements of Government Code Section 50075.1: and be it

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

**MEASURE \_\_\_\_\_**

|  |     |  |
|--|-----|--|
| <p>Shall the measure levying a special tax for 20 years in the "Wildfire Prevention Zone" (defined in the measure), to prevent wildfires by implementing City of Oakland prevention plans, including vegetation management, evacuation route protection, enhanced fire patrols during high danger periods, and goat grazing at annual rates of \$99/single-family parcel, \$65/condominium/multifamily unit; nonresidential parcels based on a formula, generating \$2,670,000 in 2025-26, with cost of living increases, citizens' oversight and audits, be adopted?</p> <p>[THE CITY ATTORNEY DETERMINES THE FINAL QUESTION]</p> | Yes |  |
|  | No  |  |

; and be it

**FURTHER RESOLVED:** That the City Attorney is authorized to determine the final ballot question in accordance with the California Elections Code section 13119; and be it

**FURTHER RESOLVED:** That the Registrar of Voters is hereby requested to print the full text of the Ordinance in the sample ballot pamphlet prepared for voters in connection with the election; and be it

**FURTHER RESOLVED:** That in all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for cities holding special tax elections; 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 in accordance with the Elections Code and Chapter 3.08 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 said date shall be posted by Office of the City Clerk; and be it

**FURTHER RESOLVED:** That the City Clerk and the City Administrator and their designees are hereby authorized and directed to execute and deliver any documents and to perform all acts necessary to place the measure on the ballot including making any revisions, correction or alternations to the Ordinance and the abbreviated form of the proposition to comply with

requirements of law, the Registrar of Voters and the Board of Supervisors and to otherwise assure the timely provision of all required ballot materials and documents for the election; and be it

**FURTHER RESOLVED:** That the City Clerk and the City Administrator and their designees are hereby authorized to execute any document and to perform all acts necessary to place the Special Tax measure on the ballot, and to enter into any contract or other arrangement with the Registrar of Voters and Alameda County Board of Supervisors for purposes of providing election services in connection therewith; and be it

**FURTHER RESOLVED:** That in accordance with the California Environmental Quality Act ("CEQA"), CEQA Guidelines section 15378(b)(4), adoption of this Resolution to place the special tax, a government funding mechanism, on the ballot for voter approval is not a project subject to the requirements of CEQA. Prior to approval of funding of any projects pursuant to the ballot measure, any necessary environmental review required by CEQA shall be completed. With respect to the 2024 VMP, the City certified an Environmental Impact Report ("EIR") for the specific action. In addition, this Resolution is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3), since there is no possibility that the activity authorized herein may have a significant effect on the environment that has not already been studied.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

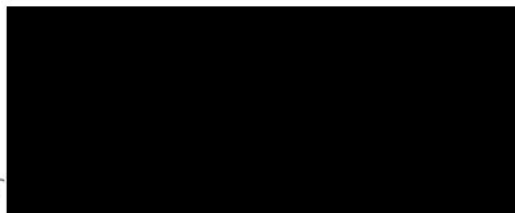
AYES - FIFE, GALLO, JENKINS, KALB, KAPLAN, RAMACHANDRAN, REID, AND PRESIDENT FORTUNATO BAS - 8

NOES - 0

ABSENT - 0

ABSTENTION - 0

ATTEST



**TASHA REED**  
City Clerk and Clerk of the Council of the  
City of Oakland, California

3357903v7-MJM

**VERIFIED COPY**  
I certify that this is a true and authentic  
Copy of this document.  
Office of the City Clerk Date

**RECEIVED**  
**Alameda County**  
**AUG 06 2024**  
**Reg. of Voters**

**Attachment 1**

**Ordinance**

**THE CITY COUNCIL AND PEOPLE OF CITY OF OAKLAND DO ORDAIN AS  
FOLLOWS:**

**SECTION 1. Title.**

This Ordinance may be cited as the "Wildfire Prevention Financing Act of 2024".

**SECTION 2. Necessity for the Special Tax.**

The specific purpose of the special tax imposed under this Ordinance ("Special Tax") is to reduce the risk of wildfire in the City of Oakland ("City") and the resulting impact on life and property by funding the implementation of wildfire prevention plans adopted by the City Council from time to time ("Wildfire Prevention Plans"), in the City's Very High Fire Hazard Severity Zone ("VHFHSZ") as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas (collectively, "Wildfire Prevention Zone"). The boundaries of the Wildfire Prevention Zone are set forth in the map attached to this Ordinance as Exhibit A and described as set forth in Exhibit B.

**SECTION 3. Effective Date.**

This Ordinance shall be effective only if approved by 2/3rds of voters voting on this measure in the election held on November 5, 2024, and this Ordinance shall go into effect ten (10) days after the vote is declared by the City Council. The qualified electors for this measure shall be the registered voters in the Wildfire Prevention Zone.

If approved, the Special Tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

**SECTION 3. Conflicting Measures**

- A. In the event that this measure and one or more conflicting measures appear on the same City ballot, the provisions of the measure that receives the greatest number of affirmative votes shall prevail in their entirety, and the other measure or measures shall be null and void.
- B. If this measure is approved by the voters but superseded by law by any other conflicting measure approved by voters at the same election, and the conflicting ballot measure is later held invalid, this measure shall be self-executing and given full force and effect.



## **SECTION 4. Wildfire Prevention Financing Act of 2024**

The City of Oakland Municipal Code is hereby amended by adding Title 4, Chapter 4.59, consisting of Sections 4.59.010 through 4.59.170.

### **4.59.010. Title and Purpose.**

- A. Title. This Chapter may be cited as the "Wildfire Prevention Financing Act of 2024".
- B. Specific Purpose Of The Special Tax. The specific purpose of the special tax imposed under this Chapter ("Special Tax") is to reduce the risk of wildfire in the City of Oakland ("City") and the resulting impact on life and property by funding the implementation of wildfire prevention plans adopted by the City Council from time to time ("Wildfire Prevention Plans"), in the City's Very High Fire Hazard Severity Zone ("VHFHSZ") as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas (collectively, "Wildfire Prevention Zone"). The boundaries of the Wildfire Prevention Zone are set forth in subsection C below. The programs to be funded by the City with proceeds of the Special Tax will, among other things:
  1. manage vegetation in the Wildfire Prevention Zone and reduce the rapid spread of wildfires services with techniques such as the goat grazing, hand crews, and limited mechanical treatments.
  2. provide well-maintained, accessible evacuation routes in or serving the Wildfire Prevention Zone that comply with the California Fire Code and Oakland Municipal Code.
  3. remove dead and dying trees and vegetation in the Wildfire Prevention Zone, especially invasive species.
  4. provide for inspection of all parcels in the Wildfire Prevention Zone to ensure that they are well-maintained and in compliance with the California Fire Code and Oakland Municipal Codes. provided, however, the Special Tax may not fund the performance of the initial annual inspections of all parcels in the Wildfire Prevention Zone which will continue to be funded from General Fund dollars allocated to OFD.
  5. support enhanced fire patrols on Red Flag Days to monitor roadways and parks in the Wildfire Prevention Zone.
  6. ensure that all City departments are coordinating their efforts regarding wildfire prevention in the Wildfire Prevention Zone and
  7. sponsor public education efforts in partnership with community-based organizations to reduce the risk of wildfires in the Wildfire Prevention Zone.

### C. Boundaries of the Wildfire Prevention Zone.

All that area within the City of Oakland generally to the north and east of the following boundaries: beginning at the intersection of the MacArthur Freeway and the common border with the City of San Leandro; continuing northwest along the MacArthur Freeway to the intersection of the common border with the City of San Leandro and Foothill Boulevard; continuing northwest on Foothill Boulevard to Stanley Avenue; continuing northwest on Stanley Avenue to 98th Avenue; continuing southwest on 98th Avenue to Lawlor Street; continuing northwest on Lawlor Street to Burr Street; continuing northwest on Burr Street to Thermal Street; continuing northwest on Thermal Street to the junction with Seneca Street; continuing southwest from the junction of Thermal Street and Seneca Street for 300' to MacArthur Boulevard; continuing northwest on MacArthur Boulevard to 82nd Avenue; continuing northeast on 82nd Avenue to Utah Street; continuing northwest on Utah Street to Partridge Avenue; continuing southwest on Partridge Avenue to Hillmont Drive; continuing northwest on Hillmont Drive to Tully Place; continuing southwest on Tully Place to Outlook Avenue; continuing northwest on Outlook Avenue to Parker Avenue; continuing southwest on Parker Avenue to Outlook Avenue; continuing northwest on Outlook Avenue to Seminary Avenue; continuing northeast on Seminary Avenue to Calaveras Avenue; continuing northwest on Calaveras Avenue and a portion of the MacArthur Freeway to 175' southeast of Tompkins Avenue; continuing northwest on Tompkins Avenue to 250' northwest of Vale Avenue; continuing northeast to 150' southwest of Gregory Place; continuing northwest to Victor Ave and 200' northeast of Patterson Avenue; continuing southwest along Patterson Avenue to Wisconsin Street; continuing northwest on Wisconsin Street to Laurel Avenue; continuing northeast on Laurel Avenue to Carlsen Street; continuing northwest on Carlsen Street to Maple Avenue; continuing southwest on Maple Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Barner Avenue; continuing southwest on Barner Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Coolidge Avenue; continuing northeast on Coolidge Avenue to Alida Street; continuing northwest on Alida Street to Laguna Avenue; continuing southwest on Laguna Avenue to Alida Street; continuing northwest on Alida Street to Lincoln Avenue; continuing southwest on Lincoln Avenue to Tiffin Road; continuing northwest on Tiffin Road to Fruitvale Avenue; continuing southwest of Fruitvale Avenue to southeastern corner of the boundary of Dimond Park; continuing northwest and northeast along the boundary of Dimond Park to El Centro Avenue; continuing northwest on El Centro Avenue to Dolores Avenue; continuing northeast on Dolores Avenue to Park Boulevard; continuing northeast on Park Boulevard to the common border with the City of Piedmont; continuing northwest along the common border with the City of Piedmont to the boundary of the Mountain View Cemetery while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Piedmont precincts; continuing northwest and northeast along the boundary of the Mountain View Cemetery to Clarewood Drive; continuing northwest along Clarewood Drive to Broadway Terrace; continuing southwest on Broadway Terrace to Margarido Drive; continuing northwest on Margarido Drive to Lawton Avenue; continuing northwest on Lawton Avenue to Broadway; continuing northeast on Broadway to Golden Gate Avenue;

continuing northeast on Golden Gate Avenue to Chabot Road; continuing 100' southwest along Chabot Road and then continuing 400' northeast to the common border with the City of Berkeley; continuing along the common border with the City of Berkeley while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Berkeley precincts.

#### **4.59.020. Use of Proceeds.**

- A. General. Proceeds of the Special Tax shall be applied by the City only to accomplish the purposes set forth in 4.59.010(B) and to pay for certain administrative expenses related to the Special Tax.
- B. Administrative Expenses. The administrative expenses that will be paid with proceeds of the Special Tax include direct and indirect costs associated with the Special Tax and the provision of the services described in 4.59.010(B), including but not limited to:
  - 1. any costs charged by County of Alameda to collect and remit the Special Tax; and
  - 2. any costs related to an audit and financial monitoring of the Special Tax, costs necessary to levy the Special Tax, costs to implement a performance tracking system, or to conduct an evaluation of the effectiveness of services or programs that are funded by the Special Tax.

#### **4.59.030. Planning, Oversight, and Accountability**

- A. Commission. The City Council shall enact additional legislation establishing community oversight and accountability of the Special Tax through the establishment of a new board or commission or through an existing City commission. To the extent practicable, commission and board appointments shall reflect the geographical diversity of the City with a goal of at least half of the members residing or owning property in the Wildfire Prevention Zone. The purpose and duties of the commission or board shall include: reviewing the annual operational use of the Special Tax proceeds in reducing wildfire risk, making advisory recommendations to the City Council regarding the use of the funds including policy recommendations to further prevention efforts, studying best practices from other jurisdictions, participating in regional wildfire prevention forums, and supporting outreach and public education efforts in the Wildfire Prevention Zone and Citywide. City staff shall provide a report on annual expenditures to the commission or board and the City Council when City staff provides its informational report on measures taken under the Vegetation Management Plan (VMP), as is already required by the VMP, including identifying any additional resource needs, and summarizing any pertinent issues identified and addressed during VMP implementation.
- B. Annual Financial Audit. An independent audit shall be performed annually to ensure accountability and proper disbursement of the proceeds of the Special Tax in accordance with the objectives stated herein as provided by Government Code sections 50075.1 and 50075.3.

C. City Auditor's Audit. The City Auditor may perform audits to ensure accountability and proper disbursement of all revenue collected by the City from the Special Tax, in accordance with the objectives stated herein and in compliance with provisions of California law.

**4.59.040. Special Fund.**

All funds collected by the City from the Special Tax shall be deposited into one or more special funds in the City treasury and appropriated and expended only for the purposes and uses authorized by this Chapter.

**4.59.050. Savings Clause.**

If any provision, sentence, clause, Section or part of this Chapter is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, Section or part of this Chapter and shall not affect any of the remaining provisions, sentences, clauses, Sections or parts of this Chapter. It is hereby declared to be the intention of the voters, that the voters would have adopted this Chapter had such unconstitutional, illegal or invalid provision, sentence, clause Section or part thereof not been included herein.

If any tax or surcharge imposed by this Chapter is found to be unconstitutional, illegal or invalid, the amounts, services, programs and personnel required to be funded from such taxes and surcharges shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.

**4.59.060. Regulations.**

The City Administrator may promulgate appropriate regulations to implement the provisions of this Chapter.

**4.59.070. Amendment.**

This Chapter may be amended by a two-thirds vote of the registered voters in the Wildfire Prevention Zone voting on the proposition to increase the Special Tax rates, change the purpose of the Special Tax or change the boundaries of the Wildfire Prevention Zone. Except as provided in the preceding sentence, the City Council may make any other changes to this Chapter as are consistent with its purpose without voter approval.

**4.59.080. Challenge to Tax.**

Any action to challenge the Special Tax imposed by this Chapter shall be brought pursuant to Government Code section 50077.5 and Code of Civil Procedure section 860 et seq.

**4.59.090. Reimbursement.**

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

**4.59.100. Liberal Construction.**

This Chapter shall be liberally construed to effectuate its purposes.

**4.59.110. Effective Date.**

The Special Tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

**4.59.120. Term of Tax Imposition; Duration.**

The Special Tax enacted by this Chapter shall be imposed for a period of 20 years with a sunset date of June 30, 2045. After expiration of this Chapter, the City shall be authorized to collect Special Taxes that were levied prior to such expiration and that remain delinquent.

**4.59.130. Special Tax.**

A. Definitions.

For purposes of this Section only, the following terms shall be defined as set forth below:

1. "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."
2. "City" shall mean the City of Oakland, California.
3. "Family" shall mean one (1) or more persons related by blood, marriage, domestic partnership, or adoption, legal guardianship, 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.
4. "Hotel" shall be as defined by Oakland Municipal Code Section 4.24.020.
5. "Multiple Residential Unit Parcel" shall mean a Parcel zoned for a Building, or those portions thereof, that accommodates or is intended to contain two (2) or more Residential Units, whether or not developed.
6. "Non-Residential Parcel" shall mean a Parcel that is not classified by this Chapter as a Single Family Residential Parcel or Multiple Residential Unit Parcel, and shall include, but not be limited to, Parcels for industrial, commercial and institutional improvements, whether or not developed.
7. "Occupancy" shall be as defined by Oakland Municipal Code Section 4.24.020.
8. "Operator" shall be as defined by Oakland Municipal Code Section 4.24.020.

9. "Owner" shall mean the Person having title to real estate as shown on the most current official assessment role of the Alameda County Assessor.
10. "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.
11. "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.
12. "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.
13. "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.
14. "Single Family Residential Parcel" shall mean a Parcel zoned for single-family residences, whether or not developed.
15. "Special Tax" shall mean the special tax created by this Chapter and further described in subsection B, below.
16. "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.

#### B. Imposition of Special Tax.

The Special Tax is hereby imposed on all Parcels in the Wildfire Prevention Zone, except as provided herein for the period set forth in OMC Sections 4.59.110 and 4.59.120.

The Special Tax hereby imposed shall be set as follows, subject to adjustment as provided subsection D, below:

1. For all Single Family Residential Parcels, the Special Tax shall be levied at the annual rate of \$99.00 per Parcel.
2. For Multiple Residential Unit Parcels, the Special Tax shall be levied at the annual rate of \$65.00 per Residential Unit.
3. The Special 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 eighty (80) feet for a commercial/institutional parcel, for example, is equal to one (1) single family residential unit equivalent. (See matrix.) An area of six thousand four hundred (6,400) square feet for the commercial/institutional parcel is equal to one (1) single-family residential unit equivalent. For tall buildings (more than five (5) stories), the single-family residential unit equivalent computation also includes one (1) single-family residential unit equivalent for every five thousand (5,000) square feet of net rentable area. The Special Tax for Non-Residential Parcels is the annual rate of \$99.00.

multiplied by the total number of single-family residential unit equivalents (determined by the frontage and square footage).

| LAND CATEGORY              | USE | FRONTAGE | AREA (SF) | BUILDING AREA (SF) |
|----------------------------|-----|----------|-----------|--------------------|
| Commercial/Institutional   |     | 80       | 6,400     | N/A                |
| Industrial                 |     | 100      | 10,000    | N/A                |
| Public Utility             |     | 1,000    | 100,000   | N/A                |
| Golf Course                |     | 500      | 100,000   | N/A                |
| Quarry                     |     | 1,000    | 250,000   | N/A                |
| Tall Buildings > 5 stories |     | 80       | 6,400     | 5,000              |

Example: The Special Tax calculation for a Commercial/Institutional Parcel with a Frontage of 160 feet and an Area of 12,800 square feet is set forth below:

Frontage                    160 feet ÷ 80 = 2 SFE

Area                        12,800 square feet ÷ 6,400 = 2 SFE

2 SFE + 2 SFE = 4 SFE

4 SFE x \$99.00 = \$Special Tax Amount

4. The Special Tax imposed by this Chapter shall be imposed on each Hotel within the Wildfire Prevention Zone as follows:
  - a) Residential Hotels. Rooms in a Hotel occupied by individuals who were not Transients for eighty percent (80%) or more of the previous City fiscal year shall be deemed Residential Units and the Parcel on which they are located shall be subject to the Special 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) of this Chapter.
  - b) Transient Hotels. Notwithstanding paragraph (a) of this subsection, if eighty percent (80%) or more of the Operator's gross receipts for the previous City 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) of this Chapter, and the Special Tax imposed on Multiple Residential Unit Parcels shall not apply.

D. Exemptions.

1. Very-Low income household exemption. A Parcel is exempt from the Special Tax if it is occupied by 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 year, is at or below the income level qualifying as sixty percent (60%) of area median 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.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures for an alternative process.
2. Senior household exemption. A Parcel is exempt from the Special Tax if it is occupied by an Owner of a Single-Family Residential Unit (1) who resides in such unit, (2) who is sixty-five (65) years of age or older and (3) whose combined family income, from all sources for the previous year, is at or below the income level qualifying as eighty percent (80%) of area median 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.), or successor legislation, for such year. The Director of Finance shall set forth procedures for annual applications from Owners for the exemption, which may require information such as federal income tax returns and W-2 forms of owner occupants eligible for the exemption, or procedures for an alternative process.
3. 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 Special Tax. The exemption shall apply in the same proportion that the parcel is exempted from ad valorem property tax.
4. Rebate to tenants in foreclosed single-family homes. The City will provide a rebate of one-half (1/2) of the Special Tax and subsequent increases thereto to tenants in single family homes that have been foreclosed upon who have paid a passed through Special Tax. To qualify for this 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 sixty percent (60%) of area median 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.), or successor legislation, for such year. The City will provide this rebate for every month that the Special Tax was applied and the tenant occupied the unit. The City will provide this rebate at the end of each year, or when the tenant vacates the unit, whichever is earlier. The City Administrator will promulgate regulations to effectuate this subdivision.



5. Parcels 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.

E. Reduction in Tax Rate; Rate Adjustment.

1. Subject to paragraph (2) of this subsection, the Special Tax rates imposed by this Chapter are maximum rates and may not be increased by the City Council above such maximum rates. The Special Tax imposed by this Chapter may be suspended, reduced or eliminated by the City Council to the full extent permitted by applicable law.
2. Beginning in City fiscal year 2026-2027, and each year thereafter, the City Council may increase the maximum Special Tax for the previous City fiscal year by a percentage equal to the greater of:
  - a) The percentage change in the cost of living in the immediate San Francisco Bay Area, as determined by the twelve-month (12) Annual Percentage Change in the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics; or
  - b) The percentage 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 annually.

No annual adjustment of the maximum rates may exceed 5%. The City shall not be obligated to reduce the Special Tax for a City fiscal year in the event that the percentage changes in the preceding subsections (a) and (b) are a negative number.

**4.59.140. Duties of the Director of Finance; Notice of Decisions.**

It shall be the duty of the Director of Finance to provide for the collection by the County of Alameda of the Special Tax, and to receive all Special Tax proceeds transmitted by the County of Alameda to the City. The Director of Finance is charged with the enforcement of this Chapter and may adopt rules and regulations relating to such enforcement.

**4.59.150. Examination of Books, Records, Witnesses; Penalties.**

The Director of Finance or the Director of Finance's 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 or use of Parcels and computation of the Special Tax imposed by this Chapter.

The Director of Finance or the Director of Finance's designee is hereby authorized to examine the books, papers and records of any person that owns or occupies a Parcel subject to the Special Tax imposed by this Chapter, including any person who claims an exemption, for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the Special Tax due. The Director of Finance, or the Director of Finance's 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 Special Tax due under this Chapter and for this purpose may compel the production of books, papers and records, whether as parties or witnesses, whenever the Director of Finance believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the Special Tax shall be deemed a violation of this Chapter and of the Oakland Municipal Code and subject to any and all remedies specified therein.

**4.59.160. Collection of Tax; Interest and Penalties.**

The Special Tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

**4.59.170. Refund of Special Tax, Penalty, or Interest Paid More than Once, or Erroneously or Illegally Collected.**

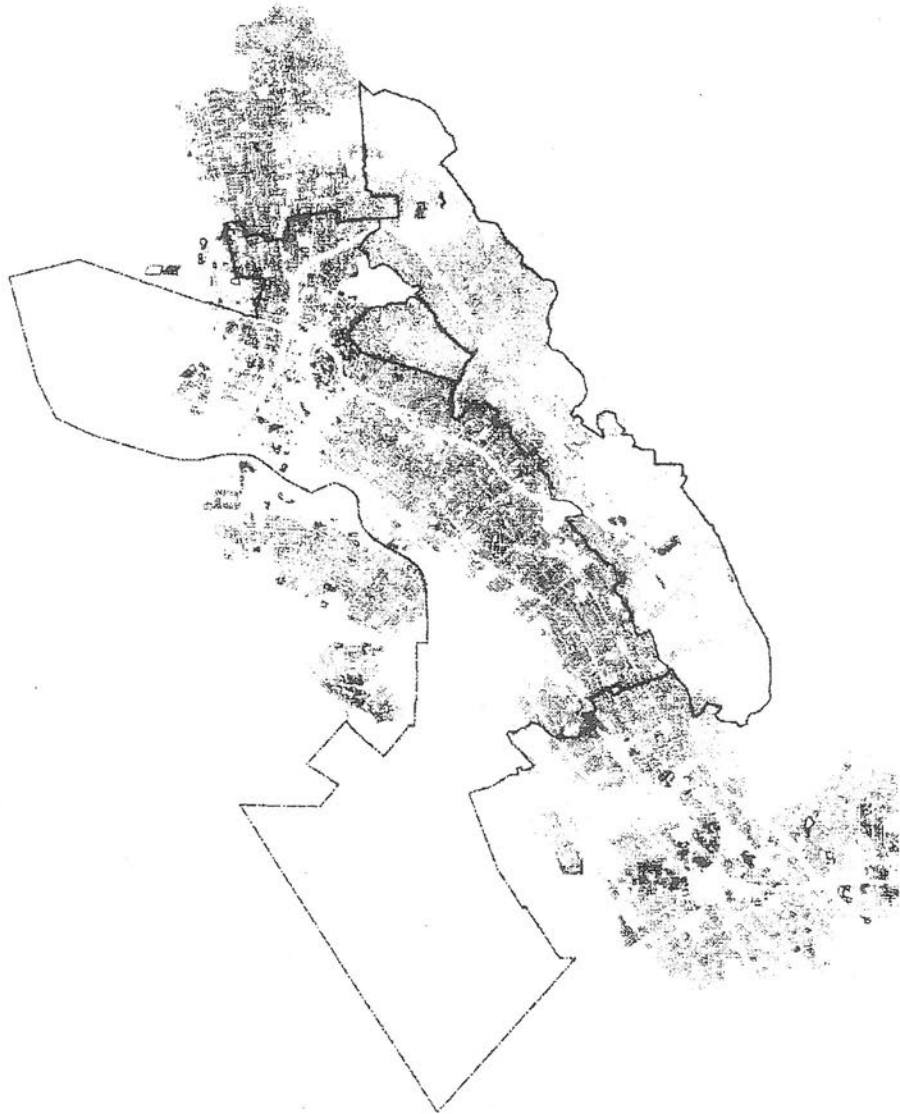
Whenever the amount of any Special Tax, penalty, or interest imposed by this Chapter has been paid more than once or has been erroneously or illegally collected or received by the City it may be refunded provided a verified written claim for refund, stating the specific ground upon which such claim is 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 Special 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, or such person's administrators or executors. Filing a claim shall be a condition precedent to legal action against the City for a refund of the Special Tax.

EXHIBIT A

BOUNDARY MAP OF WILDFIRE PREVENTION ZONE

LEGEND

- CITY OF OAKLAND LIMITS
- WILDFIRE HAZARD PREVENTION ZONE



## EXHIBIT B

### DESCRIPTION OF WILDFIRE PREVENTION ZONE

All that area within the City of Oakland generally to the north and east of the following boundaries: beginning at the intersection of the MacArthur Freeway and the common border with the City of San Leandro; continuing northwest along the MacArthur Freeway to the intersection of the common border with the City of San Leandro and Foothill Boulevard; continuing northwest on Foothill Boulevard to Stanley Avenue; continuing northwest on Stanley Avenue to 98th Avenue; continuing southwest on 98th Avenue to Lawlor Street; continuing northwest on Lawlor Street to Burr Street; continuing northwest on Burr Street to Thermal Street; continuing northwest on Thermal Street to the junction with Seneca Street; continuing southwest from the junction of Thermal Street and Seneca Street for 300' to MacArthur Boulevard; continuing northwest on MacArthur Boulevard to 82nd Avenue; continuing northeast on 82nd Avenue to Utah Street; continuing northwest on Utah Street to Partridge Avenue; continuing southwest on Partridge Avenue to Hillmont Drive; continuing northwest on Hillmont Drive to Tully Place; continuing southwest on Tully Place to Outlook Avenue; continuing northwest on Outlook Avenue to Parker Avenue; continuing southwest on Parker Avenue to Outlook Avenue; continuing northwest on Outlook Avenue to Seminary Avenue; continuing northeast on Seminary Avenue to Calaveras Avenue; continuing northwest on Calaveras Avenue and a portion of the MacArthur Freeway to 175' southeast of Tompkins Avenue; continuing northwest on Tompkins Avenue to 250' northwest of Vale Avenue; continuing northeast to 150' southwest of Gregory Place; continuing northwest to Victor Ave and 200' northeast of Patterson Avenue; continuing southwest along Patterson Avenue to Wisconsin Street; continuing northwest on Wisconsin Street to Laurel Avenue; continuing northeast on Laurel Avenue to Carlsen Street; continuing northwest on Carlsen Street to Maple Avenue; continuing southwest on Maple Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Barner Avenue; continuing southwest on Barner Avenue to Morgan Avenue; continuing northwest on Morgan Avenue to Coolidge Avenue; continuing northeast on Coolidge Avenue to Alida Street; continuing northwest on Alida Street to Laguna Avenue; continuing southwest on Laguna Avenue to Alida Street; continuing northwest on Alida Street to Lincoln Avenue; continuing southwest on Lincoln Avenue to Tiffin Road; continuing northwest on Tiffin Road to Fruitvale Avenue; continuing southwest of Fruitvale Avenue to southeastern corner of the boundary of Dimond Park; continuing northwest and northeast along the boundary of Dimond Park to El Centro Avenue; continuing northwest on El Centro Avenue to Dolores Avenue; continuing northeast on Dolores Avenue to Park Boulevard; continuing northeast on Park Boulevard to the common border with the City of Piedmont; continuing northwest along the common border with the City of Piedmont to the boundary of the Mountain View Cemetery while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Piedmont precincts; continuing northwest and northeast along the boundary of the Mountain View Cemetery to Clarewood Drive; continuing northwest along Clarewood Drive to Broadway Terrace; continuing southwest on Broadway Terrace to Margarido Drive; continuing northwest on Margarido Drive to Lawton Avenue; continuing northwest on Lawton Avenue to Broadway; continuing northeast on Broadway to Golden Gate Avenue;

continuing northeast on Golden Gate Avenue to Chabot Road; continuing 100' southwest along Chabot Road and then continuing 400' northeast to the common border with the City of Berkeley; continuing along the common border with the City of Berkeley while including parcels classified as being within City of Oakland precincts and excluding parcels classified as being within City of Berkeley precincts.

CERTIFIED COPY  
I certify that this is a true and authentic  
Copy of this document  
[Redacted Signature]  
Office of the City Clerk Date 3/12/21

2024 JUL 25 PM 12:06

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

**CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE \_\_\_\_\_**

**TITLE: A Proposed Ordinance Establishing A Special Tax for 20 Years On Parcels Within the "Wildfire Prevention Zone," As Defined in the Ordinance, For the Purposes of Reducing Wildfire Risk By Funding Vegetation Management, Evacuation Route Protection, and Other Wildfire Prevention Measures in Oakland's High Risk Fire Areas**

**CITY ATTORNEY'S SUMMARY OF MEASURE \_\_\_\_\_:**

This measure would amend the Oakland Municipal Code to add Chapter 4.59, "Wildfire Prevention Financing Act of 2024," and establish a special tax for twenty (20) years on parcels within the "Wildfire Prevention Zone," for the purposes of vegetation management, evacuation route protection, and other wildfire prevention measures in the Wildfire Prevention Zone.

The Wildfire Prevention Zone is the geographic area in which the special parcel tax would be levied and the area in which the services funded by the special tax would be provided. The boundaries of the Wildfire Prevention Zone are set by the map included in the Ordinance, and generally include the City's Very High Fire Hazard Severity Zone ("VHFHSZ") as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas.

The special parcel tax revenue could only be used (1) to pay for administrative expenses related to the tax that are specified in the measure, and (2) to implement the City's wildfire prevention plans in the Wildfire Prevention Zone, including protecting evacuation routes, removing dead and dying trees and invasive vegetation, performing enhanced inspections of parcels in the Wildfire Prevention Zone, and funding public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone.

The annual rate of the special parcel tax would be \$99/single-family parcel, \$65/condominium/multifamily unit, and based on a formula for nonresidential parcels, with allowed annual adjustments based on cost of living increases up to five percent (5%). There are several exemptions, including for certain very-low income households and seniors. The measure requires a community oversight commission and annual independent financial audits as part of tax accountability.

This measure will take effect only if two-thirds (2/3) of voters voting on this measure vote yes.

If approved, the special parcel tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

**RECEIVED**  
Alameda County

**AUG 06 2024**

**Reg. of Voters**

Barbara J. Parker  
City Attorney

**CITY ATTORNEY'S IMPARTIAL LEGAL ANALYSIS OF MEASURE** FILED OF THE CITY CLERK OAKLAND

The Oakland Fire Department ("OFD") has been actively managing vegetation on City-owned property since 2003 to minimize wildfire hazard in high risk fire areas, utilizing various techniques, including goat grazing, hand crews, and limited mechanical treatments. In May 2024, the City Council approved a comprehensive Vegetation Management Plan ("2024 VMP"), that describes the actions that OFD will take over a 10-year plan timeframe to reduce fire hazards on approximately nineteen hundred and twenty-four (1,924) acres of City-owned land and along three hundred and eight (308) miles of adjacent roadway.

This measure would amend the Oakland Municipal Code to add Chapter 4.59, "Wildfire Prevention Financing Act of 2024," and establish a special parcel tax for twenty (20) years on parcels within the "Wildfire Prevention Zone." The purpose of the special tax is to reduce the risk of wildfire by funding the implementation of wildfire prevention plans, as adopted by City Council from time to time, including the 2024 VMP. The Wildfire Prevention Zone is the geographic area in which the special parcel tax would be levied and the area in which the services funded by the special parcel tax would be provided. The boundaries of the Wildfire Prevention Zone are set by the map included in the Ordinance, and generally include the City's Very High Fire Hazard Severity Zone ("VHFHSZ") as established by the California Department of Forestry and Fire Protection map adopted in April 2024, and adjacent risk areas.

The special parcel tax revenue could only be used (1) to pay for administrative expenses related to the tax that are specified in the measure, and (2) to implement the City's wildfire prevention plans in the Wildfire Prevention Zone, including protecting evacuation routes, removing dead and dying trees and invasive vegetation, performing enhanced inspections of parcels in the Wildfire Prevention Zone, and funding public education efforts to reduce the risk of wildfires in the Wildfire Prevention Zone. The City may not use the proceeds of the special parcel tax to fund the performance of initial annual inspections of parcels in the Wildfire Prevention Zone, which are currently conducted by OFD and paid from the City's General Purpose Fund.

The annual rate of the special parcel tax would be \$99/single-family parcel, \$65/condominium/multifamily unit, and based on a formula for nonresidential parcels, with allowed annual adjustments based on cost of living increases up to five percent (5%). There are several exemptions, including for certain very-low income households and seniors. The measure requires a community oversight commission and annual independent financial audits as part of tax accountability. If approved, the special parcel tax will be levied beginning in the City fiscal year that begins on July 1, 2025.

This measure was placed on the ballot by the Oakland City Council. This measure will take effect only if two-thirds (2/3) of voters voting on this measure vote yes.

**RECEIVED**  
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AUG 06 2024

Reg. of Voters



Barbara J. Parker  
City Attorney

2024 JUL 30 PM 1:51

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

## CITY AUDITOR'S IMPARTIAL FINANCIAL ANALYSIS OF MEASURE

### BALLOT TITLE:

Wildfire Prevention Financing Act of 2024

#### Summary

This measure would levy a new special tax in a defined Wildfire Prevention Zone for 20 years to reduce the risk of wildfires in the specified zone by implementing a vegetation management plan, enhanced fire patrols, and goat grazing, among other actions. The tax would be collected from property owners within the zone, and be used exclusively within the defined zone. Tax collection would start July 1, 2025.

#### Financial Analysis

The City Administration estimates this measure would raise \$2.67 million in revenue in the first year. In subsequent years, increases to the tax are limited to cost-of-living adjustments and capped at 5 percent. The measure allows the use of revenue collected to cover administrative expenses, and as such, we anticipate that the City would not incur additional or new costs.

The City Auditor has the option to conduct audits, and the City Council will establish a community oversight and accountability board to review annual operations, make advisory recommendations, study best practices, participate in wildfire prevention forums, and support outreach and education.

The annual cost to property owners in the first year would be:

| Property Type              | Annual Cost  |
|----------------------------|--|
| Single Family Residential  | \$99 per property  |
| Condo/Multi Family Unit    | \$65 per unit  |
| Non-Residential Properties | Based on frontage and total square feet to determine the equivalent number of single family properties, multiplied by \$99 |

Certain very low income and senior households are exempt, the tax rate for affordable housing is reduced, and rebates are provided to tenants in certain situations.

This analysis is based on the best information available at this time.

MICHAEL C. HOUSTON  
City Auditor

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AUG 06 2024  
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