

CITY OF OAKLAND MEASURE NN

NN	Shall the measure to: (1) fund Citywide violence reduction services, such as 9-1-1 dispatch, community policing, mobile crisis responders, and violence interruption, and (2) increase police and fire minimum staffing, by extending and increasing both the existing parking tax surcharge to 10% and the existing parcel tax to \$198 annually for single-family parcels, and other parcels as specified, with exemptions and reductions, for 9 years, raising approximately \$47,400,000 annually, with oversight and auditing, be adopted?	YES
		NO

CITY ATTORNEY’S BALLOT TITLE AND SUMMARY OF MEASURE NN

TITLE:

Measure to Maintain and Increase Parcel Tax and Parking Tax Surcharge for a Period of Nine Years to Fund Police and Fire Services and Replace Existing Public Safety and Services Violence Prevention Commission with a Smaller Oakland Public Safety Planning and Oversight Commission

SUMMARY:

This measure would maintain and increase a special parcel tax and special parking tax surcharge for nine years. The City may use the special taxes solely to pay costs related to: (1) reducing homicides, robberies, car-jackings and break-ins, domestic violence, and gun-related violence; (2) improving emergency 911 response times and quality of response; (3) reducing the incidence of human trafficking including the sexual exploitation of minors; and (4) administrative expenses.

This measure authorizes a parcel tax on property owners for nine years beginning July 1, 2025. The amount of the parcel tax depends on the type of property:

- (1) single- family residential parcels, \$198.00;
- (2) multiple residential unit parcels, \$132.00 per unit; and
- (3) non-residential parcels, a rate based on a formula that determines the single-family residential unit equivalent and multiplies that number by \$198.00.

The Council may annually adjust the parcel tax by the increase in the consumer price index. Qualifying low income homeowners, affordable housing projects, tenants in foreclosed single-family homes, churches and schools are eligible for exemptions, reductions, or rebates.

The measure amends the Oakland Municipal Code to authorize an increase of the parking tax surcharge to 10% until December 31, 2033.

The measure increases minimum staffing levels for sworn police. It requires the City to budget for, hire and maintain a minimum of 700 sworn police.

If the City fails to budget for 700 sworn police during a fiscal year, collection of the parcel tax would be suspended during that fiscal year and the collection of the parking tax surcharge would be suspended for 12 months unless there is an exception based on (1) a reduction of grant funding or restricted funding for sworn police from the 2023-2024 budget; or (2) a severe, unanticipated event that adversely impacted the General Purpose Fund and prevented the City from maintaining 700 sworn police.

If the City budgets for but fails to maintain 700 sworn police, collection of the parcel tax and the parking tax surcharge would be reduced the following fiscal year unless there was an exception based on the unexpected failure of the City’s hiring plan. The measure establishes requirements for the City to declare an exception to the minimum staffing requirements.

The measure prohibits any layoffs that would reduce police officers to a level below 800, and any layoffs that would reduce fire fighters to a level below 480.

The measure replaces the existing nine-member Public Safety and Services Violence Prevention Commission with a five-member Oakland Public Safety Planning and Oversight Commission with similar oversight duties and eligibility criteria and responsibility for developing a Four-Year Community Violence Reduction Plan that the City Council may approve or reject.

The measure will take effect if a majority of voters who vote on this measure vote yes.

s/BARBARA J. PARKER
Oakland City Attorney

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE NN

In 2014, Oakland voters approved Measure Z which maintained the special parcel and parking taxes Oakland voters approved in 2004 (Measure Y), to fund police, fire and violence prevention services. Measure Z expires December 31, 2024.

This measure authorizes maintaining and increasing Measure Z taxes for nine years. Tax revenue could only be used to pay costs related to:

- (1) reducing homicides, robberies, car jackings and break-ins, domestic violence, and gun-related violence;
- (2) improving emergency 911 response times and quality of response;
- (3) reducing the incidence of human trafficking including the sexual exploitation of minors; and
- (4) administrative expenses associated with furthering (1)-(3) above.

This measure replaces the existing nine-member Public Safety and Services Violence Prevention Commission with a five-member Oakland Public Safety Planning and Oversight Commission, that will have similar oversight duties and eligibility criteria, and be tasked with developing Four-Year Community Violence Reduction Plans for City Council approval.

This measure increases annual tax rates for all parcels.

The rate for single-family residential parcels will increase from \$98.00 to \$198.00. The rate for multi-unit residential properties will increase from \$68.15 per unit to \$132.00 per unit. The rate for non-residential parcels will continue to be based on a formula that determines the single family residential equivalent but will be multiplied by \$198.00 instead of the current \$51.07.

The Council may annually adjust the parcel tax by the increase in the Consumer Price Index.

Qualifying low income homeowners, affordable housing projects, tenants in foreclosed single-family homes, churches and schools are eligible for exemptions, reductions, or rebates; undeveloped parcels no longer qualify. Penalties and procedures for refunds are included in the measure.

Under this measure, an increase of the parking tax surcharge from 8.5% to 10% is authorized through December 31, 2033.

This measure requires that the City increase the existing 678 sworn police minimum staffing level and budget for, hire and maintain a minimum of 700 sworn police personnel. If the City fails to budget for at least 700 sworn police personnel for a fiscal year, the City would be prohibited from collecting the special parcel tax or special parking surcharge for that fiscal year. If the City budgets for but fails to maintain 700 sworn police personnel during a fiscal year, the parcel tax collection during the following fiscal year would be suspended; and the parking tax surcharge would be suspended for 12 months. Exceptions to budgeting and maintaining a

minimum of 700 sworn police personnel may apply if the City makes certain determinations outlined in City Attorney's Summary of Measure.

This measure extends existing law prohibiting layoffs of sworn police personnel to a level below 800.

This measure prohibits layoffs of sworn fire personnel to a level below 480.

This measure was placed on the ballot by a petition signed by the requisite number of voters and will take effect if a majority of the voters voting on this measure vote yes.

s/BARBARA J. PARKER
City Attorney

CITY AUDITOR'S IMPARTIAL ANALYSIS OF MEASURE NN

Oakland Community Violence Reduction and Emergency
Response Act of 2024

Summary

This measure would extend and increase an existing parcel tax and a parking tax surcharge for a period of nine years to fund police, fire, and violence prevention services. This ordinance would replace the Public Safety and Services Violence Prevention Oversight and Accountability Commission with the Oakland Public Safety Planning and Oversight Commission.

Financial Analysis

The City Administration estimates this measure would generate approximately \$47.4 million annually. The measure would require the revenue generated to be spent on direct services, programs, and strategies designed to achieve violence reduction and public safety goals and metrics, as well as administrative fees and expenses, such as a budget auditor and administrative costs charged by Alameda County. Because the measure allows the use of revenue collected to cover administrative expenses, we anticipate that the City would not incur additional or new costs. The measure would also require that the City meet certain minimum staffing requirements for sworn police officers and prohibit laying off sworn police officers and firefighters below specified levels. We estimate that the cost to the City of adding sufficient sworn positions to the currently budgeted number would be less than the amount of revenue the City would generate for that purpose, therefore we do not anticipate the City would net any additional costs.

Parcel Tax Cost:

The measure would increase property owners' annual taxes:

Property Type	Annual Cost Under Existing Parcel Tax	Annual Cost Under Proposed Parcel Tax
Single Family Residential	\$133.45 per property	\$198 per property
Multiple Residential Unit	\$91.17 per unit	\$132 per unit
Non-Residential Properties	Based on frontage and total square feet to determine the equivalent number of single family properties, multiplied by \$68.35	Based on frontage and total square feet to determine the equivalent number of single family properties, multiplied by \$198

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. Beginning in Fiscal Year 2025-26, which starts July 2025, increases to these tax rates would be limited to cost-of-living adjustments. Additional changes could not be made without voter approval.

Parking Tax Cost:

The parking tax surcharge would increase to 10 percent from 8.5 percent and would be imposed on every

commercial parking space in the City for nine years starting January 1, 2025.

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

s/MICHAEL C. HOUSTON
City Auditor

ARGUMENT IN FAVOR OF MEASURE NN

We face a public safety crisis in Oakland - our community must come together to improve 911 response times and reduce crime and gun violence.

We cannot wait.

Measure NN was developed by a coalition of Oakland community leaders, small businesses, doctors, public health experts, firefighters and first responders. They carefully drafted a balanced, smart-on-crime measure and bypassed City Council by collecting signatures to bring Measure NN to the ballot through a citizen's initiative.

That's right - 37,800 Oakland voters signed to support Measure NN and place it on the ballot.

Measure NN improves public safety in Oakland *by renewing and enhancing* an existing public safety measure. It's a data-driven, balanced and comprehensive plan that will focus on reduction of crime, gun violence and human trafficking through supporting more community police officers, first responders, proven violence prevention programs and programs for vulnerable youth.

Specific investments include:

- Increased emergency and first responder investments to improve 911 response times in every neighborhood.
- Additional community police officers
- Enhanced intervention programs like Ceasefire to reduce gun violence and focus on violent crime, robberies, and break-ins.
- Proven community-based programs that keep our youth out of jail and off the streets, including job training, high school graduation assistance and mental health services.

Measure NN requires important safeguards to ensure funds are spent responsibly, including public financial audits and a Citizen's Planning and Oversight Commission comprised of residents and subject-area experts with authority to review how funds are spent to hold the City accountable.

Measure NN must pass. If not, we will lose funding for community police officers, proven youth programs, and critical emergency response.

Join our coalition of Oakland neighbors, small businesses, doctors, public health professionals, and community leaders. Together, let's make Oakland safer - please, vote YES on Measure NN.

www.oaklanderstogether.com

s/DR. JOSEPH GRIFFIN
Executive Director, Youth ALIVE!

s/SETH OLYER
Vice President, Oakland Firefighters

s/DR. NOHA ABOELATA, MD
CEO, Roots Community Health

s/JAYSON LANDEZA
Father, St. Benedict Church

s/ANGELA TSAY
Creative Director, Oaklandish

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE NN

Vote No! No! on Measure NN. Crime is the biggest problem facing Oakland today. We have too many murders, robberies, stolen vehicles and home break-ins in our neighborhoods.

The expiring Measure Z was a failure. Measure NN is even worse.

Most of the money under Measure NN won't even go to funding more police. Rather, 75% of the so-called "violence prevention" money goes to **UNACCOUNTABLE** non-profits – the same **politically-connected groups** that are funding this measure. This is a **kick-back scheme**.

Measure NN was a **secret backroom deal** involving these non-profits, union bosses, big corporations, and unknown City officials. They stand to make out like bandits.

For years, we've had the programs claimed by supporters as "specific investments" like Ceasefire and community policing. But this measure provides **no guarantees** that the money will actually go to those programs, or that those programs will even exist.

Any "safeguards" to ensure that funds are spent "responsibly" are non-existent.

The City does not know what true accountability looks like. If they did, our 911 and public safety systems would not be as broken as they are.

Measure NN is not the solution. We need proper public input, open discussion, and a better plan than this **SLOPPY and SELF-INTERESTED** effort.

Don't buy the scare tactics! If you reject this measure, the City will be forced to write another one that is less expensive, better written, provides for more officers and offers better accountability.

Join OUR coalition of public safety and accountability advocates and **VOTE NO ON MEASURE NN!**

s/MARCUS CRAWLEY
President – Alameda County Taxpayer

s/MARLEEN SACKS
Oakland Attorney

s/THOMAS RUBIN
Oakland Taxpayer

s/NANCY SIDEBOTHAM
Oakland Taxpreparer

ARGUMENT AGAINST MEASURE NN

Vote NO on Oakland's decades-long plan to defund the police and **REJECT** this new parcel tax that **decreases police funding**, decreases accountability, and will result in even **more crime**.

In 2004, when the original public safety parcel tax (Measure Y) was proposed by the City as a temporary fix, Oakland was fully funding **739** officers. The parcel tax money was supposed to fund **63 additional officers**, for a total of **803** promised officers. This ballot measure calls for minimum staffing of an "annual average" of 700 officers - **39 officers LESS than what the City was funding in 2004**, and **103 officers less than what Oaklanders were promised**.

In addition, there are so many loopholes and exceptions to this supposed "minimum" that we will probably be lucky to ever get 700 officers.

The original Measure Y parcel tax was \$88.00 per single family home in 2004; it went up to \$100 with Measure Z in 2014, and this proposal is now for an outrageous \$198.00 per parcel - for the next nine years! Oaklanders have been paying more and getting less for years, and it is time to say **NO MORE!**

If Oakland public officials thought we desperately needed to renew Measure Z, they could have drafted a proposal themselves. But they didn't. This proposal was actually put on the ballot by a secret cabal of Oakland elites, **without any input from the public**, specifically for the purpose of lowering the voting threshold necessary to get it passed.

This is deceptive, unethical, and a **SCAM!** Oakland desperately needs to properly fund 911 dispatchers, police staffing, and other necessary public safety services.

But this proposal is just another expensive slush fund. Demand that Oakland officials put together a better proposal to **ACTUALLY** address the public safety crisis. **Vote NO!**

s/MARCUS CRAWLEY

President – Alameda County Taxpayer

s/MARLEEN SACKS

Oakland Attorney

s/THOMAS RUBIN

Oakland Taxpayer

s/LEONARD RAPHAEL

Oakland CPA

s/NANCY SIDEBOTHAM

Oakland Taxpreparer

REBUTTAL TO ARGUMENT AGAINST MEASURE NN

The argument against Measure NN grossly misrepresents the facts and overlooks the critical need for improved public safety in Oakland.

Here are the facts:

FACT: Measure NN is a comprehensive, community-driven initiative designed to enhance public safety through a balanced approach that includes more firefighters, proven violence prevention programs, and community police officers.

FACT: Measure NN provides funding for additional community police officers and targeted investments in areas where they are most needed, including 911 emergency response and community-based interventions.

FACT: Measure NN requires robust oversight mechanisms, including annual public audits and a Citizen's Planning and Oversight Commission composed of residents and subject-matter experts. These safeguards ensure that funds are allocated and spent effectively, transparently, and in ways that directly benefit Oakland's public safety infrastructure.

FACT: Measure NN must pass. Without it we will lose police officers and proven community investments that will improve the safety and well-being of all Oakland residents.

FACT: Every dollar generated by this measure will remain in Oakland, dedicated solely to enhancing public safety services, including emergency response, effective violence prevention programs, and community policing.

Measure NN was placed on the ballot through a citizen's initiative, with the backing of 37,800 Oakland voters—demonstrating strong community support for these essential public safety improvements. Vote YES on Measure NN to make Oakland a safer place for everyone.

Please visit: www.oaklanderstogether.com for more information.

s/DAVID KAKISHIBA

Executive Director, East Bay Asian Youth Center

s/SETH OLYER

Vice President, Oakland Firefighters

s/DR. NOHA ABOELATA, MD

CEO, Roots Community Health

s/MICHELE CLARK

Executive Director, Youth Employment Partnership

s/ANGELA TSAY

Creative Director, Oaklandish

FULL TEXT OF MEASURE NN

OAKLAND COMMUNITY VIOLENCE AND EMERGENCY RESPONSE ACT OF 2024

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

PART 1. GENERAL PROVISIONS

SECTION 1. Title.

This Ordinance may be cited as the “Oakland Community Violence Reduction and Emergency Response Act of 2024” and may be referred to herein as “the Act”, “this Ordinance” or “Measure”.

SECTION 2. Findings.

Violent crime is a very serious issue in our City. Most Oaklanders feel less safe today than a year or two ago with Oakland is facing an unprecedented wave of robberies, burglaries and break-ins. Oaklanders want City government to implement a results-driven approach to public safety which balances investments in community violence prevention and law enforcement strategies, and which is publicly accountable for achieving meaningful reductions in violent crime.

Oaklanders want City government to prioritize the use of local tax dollars to reduce gun violence and property crimes which threaten people’s safety, improve response times to 911 emergency calls for service, and reduce human trafficking, including the sexual exploitation of minors. Oaklanders expect City government to be transparent and accountable to the general public for its strategic use of local tax dollars in achieving improvements in public safety.

The 2014 Oakland Public Safety and Services Violence Prevention Act and the parcel tax it authorized which provided over \$30 million each year for these purposes will expire at the end of 2024. The continuation of the services provided by that Act and the revenues it generates to support those services are critical to maintaining public safety in Oakland.

The chief purpose and intent of this measure is to raise revenue solely to pay for the development, implementation, and evaluation of a holistic, results-driven approach to the prevention and reduction of violent crime in Oakland. This approach balances investments in community violence prevention, police, and fire services; creates a citywide Community Violence Reduction Plan designed to achieve specific violence reduction targets; and empowers a citizens’ planning and oversight commission and an independent budget auditor to monitor and account for the proper and effective use of revenue raised from this measure. The taxes imposed under this Ordinance are solely for these purposes and to pay for certain administrative expenses related to the funded programs.

SECTION 3. Objectives.

The tax proceeds raised by the special taxes created by this Ordinance may be used only to pay for costs or expenses relating to or arising from efforts to achieve the following desired goals: (1) reduce homicides, robberies, car jackings

and break-ins, domestic violence, and other gun-related violence; (2) reduce response time for 911 emergency calls for service, and improve the quality of response; and (3) reduce the incidence of human trafficking, including the sexual exploitation of minors.

SECTION 4. Planning, Oversight, and Accountability.

A. Commission: Adoption of this Ordinance shall establish the Oakland Public Safety Planning and Oversight Commission (“Commission”) which shall replace the existing Public Safety and Services Violence Prevention Oversight and Accountability Commission.

1. Composition: The Commission shall be composed of five (5) members who shall be appointed by the Mayor and confirmed by the Council pursuant to Section 601 of the Charter. The composition of the Commission should be reflective of the diversity of Oakland and shall include members who have expertise in criminal justice, public safety, public health, social services, emergency services, and community violence intervention and prevention programs and/or research, finance and evaluations in those areas. At least one member shall have lived experience with service-eligible populations, and one member shall have professional law enforcement experience, preferably at a command officer level, and/or academic expertise in law enforcement.
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. Duties of the Commission: The Commission shall perform the following duties:
 - a. Develop and approve a Four-Year Community Violence Reduction Plan.
 - b. Recommend to the City Council the adoption of the Four Year Community Reduction Plan which the Council may approve or reject but not modify; if the Council rejects the Plan, it will return it to the Commission with recommended changes and the Commission will submit a new Plan to the Council which the Council may accept or reject but not modify.

- c. Evaluate the implementation and impact of the Community Violence Reduction Plan, and, at the Commission’s discretion, retain an independent consultant to assist such evaluation.
 - d. Review the seven hundred (700) floor number for sworn police officers, the eight hundred (800) number governing layoffs for police, and the four hundred eighty (480) number governing layoffs for firefighters set in Sections 5(A) and (B) below in 2029 for the City 2030 budget. Upon such review based upon the Four Year Community Reduction Plan, any analysis of the performance of the actions authorized by the Act and other crime factors and statistics, the Commission may recommend a different number for each category to the City Council and the Council may approve or reject the new number; if the Council rejects the recommendation, the number shall remain unchanged.
 - e. Monitor the allocation and use of all revenues generated by this Act;
 - f. Submit any policy recommendations to the Mayor and City Council to ensure the City of Oakland’s compliance with the purpose and intent of this Act, including recommendations for corrective actions, if any.
 - g. Review and provide comments on all non-confidential reports and recommendations concerning potential suspension and/or reduction of the number of law enforcement personnel and suspension of the tax.
 - h. At least every three (3) years, the department head or his/her designee of each City department receiving and/or disbursing funds generated by this Act shall present to the Commission a priority spending plan for funds received from this Act. The priority spending plan shall include proposed expenditures, strategic rationales for those expenditures and intended measurable outcomes and metrics expected from those expenditures, all of which shall be incorporated into the Four Year Community Violence Reduction Plan. The first presentation shall occur within 120 days of the effective date of this Act. Twice each year, the Commission shall receive a report from a representative of each City department receiving funds from this Act on the status of the priority spending plans and the demonstrated progress towards the desired outcomes.
 - i. Submit reports to the public that the Commission determines are appropriate to serve its purposes.
4. Community Violence Reduction Planning: All revenue, raised from this Act, after payment of the administrative fees described herein, shall be spent on direct services, programs, and strategies designed to achieve the violence reduction and public safety goals and metrics established in the Four-Year Community Violence Reduction Plans developed by the Commission. The first Four-Year Plan will be effective July 1, 2026 and the second Four-Year Plan will be effective July 1, 2030. Each Four-Year Community Violence Reduction Plan shall describe:
- a. problems/needs to be addressed in this Act’s three goal areas as stated herein, using multiple data sources;
 - b. specific four-year impact goals and outcome metrics for each goal area;
 - c. theory-of-change or strategy, informed by data and evidence-based practices, designed to achieve the specific four-year impact goals and outcome metrics;
 - d. formal resource leveraging of and programmatic coordination with other city, county, school district, state, federal, and philanthropic resources to maximize the Four-Year Community Violence Reduction Plan’s capacity to achieve four-year impact goals and outcome metrics;
 - e. four-year budget and spending plan for the Community Violence Reduction Plan; and
 - f. specific roles and relationships of the City’s Violence Prevention Department, Police Department, Fire Department, and other City departments in the development and implementation of each Four-Year Community Violence Reduction Plan.
- B. The Oakland Community Violence Reduction and Emergency Response Budget Auditor (“Budget Auditor”) is hereby established in the Office of the City Auditor. The Budget Auditor shall perform an audit not less than every other year to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in accordance with the objectives stated herein and in compliance with provisions of State law. The Budget Auditor will also provide analysis to the Commission of current, past and potential expenditures by the departments funded by this Act, including use of overtime.
 - C. Annual Financial Report. The City’s Finance Director or, at that Director’s direction, the Budget Auditor, will make an annual report to the City Council and the Commission containing information about the amount of funds collected and expended pursuant to this Act, and the status of any project required or authorized to be funded pursuant to this Ordinance. At the discretion of the Commission, an independent audit may 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.

D. Joint Meetings of Relevant Commissions 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 the meeting, the public, the Commission, boards, other commissions and City Council will hear reports from representatives of relevant departments, including the Chief of Police, concerning the progress of all of the City's efforts to reduce violent crime.

2. Administrative Expenses. Includes direct and indirect costs associated with these special taxes and the provision of the aforementioned services, such as but not limited to:

SECTION 5. Use of Proceeds for Community Violence Reduction Outcomes.

A. Uses. Through Fiscal Year 2025-2026, all annual revenue from this Act shall be allocated in a manner that continues and extends the 2014 Oakland Public Safety and Services Violence Prevention Act funding allocations. In Fiscal Years 2026-2027 through 2033-2034, all annual revenue from this Act shall be allocated as follows:

- a. Paying any ancillary costs charged by County of Alameda to collect and remit these special taxes and other costs necessary to levy the special tax; and
- b. Paying any costs related to supporting the Commission, the Budget Auditor, 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 taxes; and
- c. Paying administrative costs required to implement these services and programs.

Taxes collected pursuant to the special taxes imposed by this Ordinance shall be used only in connection with programs and services which further the objectives set forth in Part 1, Section 3, such as but not limited to the following:

B. Allocation. The proceeds of the special taxes shall be appropriated in the budget process or by resolution of the City Council. In the first fiscal year that funds from the Act are appropriated during the annual budget process:

1. Direct Services, Programs, and Strategies designed to achieve violent crime and emergency response reduction goals and metrics. Pursuant to each Four-Year Community Violence Reduction Plan, once passed, revenue raised from this Act may be used to pay for direct services, programs, and strategies such as, but not limited to:

1. Three percent (3%) of the total funds appropriated from these special taxes, net of any, audit, financial monitoring, collection and tax levy costs and fees, shall be appropriated for Administrative Expenses.
2. \$3 million of the total funds appropriated from these special taxes, net of any audit, financial monitoring collection and tax levy costs and fees, shall be appropriated for the Oakland Fire Department and associated administrative expenses. Starting in Fiscal Year 2025-26, this amount will increase annually by the same percentage established in Part 2, Section 4 below.
3. Of the amount remaining after the above allocations, net of any, audit, financial monitoring, collection and tax levy costs and fees, sixty percent (60%) shall be appropriated for police services as follows: Ten percent (10%) of the remaining amount shall be specifically allocated to costs associated with operations and functions by non-sworn personnel such as 911 dispatch, maintenance and investments in technology, and operations and functions of the crime lab and associated administrative expenses; and fifty percent (50%) of the remaining amount shall be allocated to costs associated with sworn police officers.
4. Of the amount remaining after the above allocations, net of any, audit, financial monitoring, collection and tax levy costs and fees, forty percent (40%) shall be appropriated for Violence Prevention Services and associated administrative expenses. At least seventy five percent (75%) of the total amount allocated herein for violence prevention services shall be spent on grants to and contracts with community-based service providers.
5. Future year appropriations of the Act's funds, net of any, audit, financial monitoring, collection and tax

- a. 911 dispatch and emergency responders
- b. community ambassadors
- c. community policing
- d. community reentry services
- e. crime lab operations
- f. crime reduction teams
- g. domestic violence intervention and response
- h. education, training and employment services
- i. group violence intervention
- j. hospital-based violence intervention
- k. intensive case management
- l. intelligence-based policing
- m. mental health services
- n. mentoring for vulnerable and justice-involved youth
- o. non-sworn mobile crisis responders
- p. police recruitment, retention, and training
- q. public safety technology enhancements
- r. victim services
- s. violence interruption
- t. violent crime and human-trafficking investigations

levy costs and fees, shall be in the same proportion as those funds appropriated in the first year, rounded to the nearest tenth of a percentage.

- C. Authorized Uses of Tax Revenues. Except as otherwise expressly authorized by this Ordinance, the special taxes authorized and collected pursuant to this Ordinance shall be used only for the purposes set forth herein.

SECTION 6. Use of Proceeds for Maintenance of Sworn Police and Fire Personnel.

- A. Maintenance of Sworn Police Personnel: One intent of the augmented funding provided by this Act 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 staffing of the Police Department's sworn police personnel to appropriate levels to meet the Police Department's stated mission of providing the people of Oakland with an environment where they can live, work, play and thrive free from crime and from the fear of crime. To ensure the Department's progress toward this mission, the following shall apply:

1. Upon passage of this Ordinance, the City shall maintain a budgeted level of no fewer than seven hundred (700) sworn police personnel (including those sworn police personnel funded by this Ordinance) over the course of each fiscal year, subject to this number being modified as provided herein.
2. The City shall hire and maintain no fewer than seven hundred (700) sworn police personnel as early as practicable after the passage of this Ordinance and at all times after July 1, 2026.
3. 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 eight hundred (800), subject to the review by the Commission as provided herein. Furthermore, the City is prohibited from laying off any police officers unless the City Council adopts a resolution containing factual findings that such layoffs are necessary.

- B. The City is prohibited from laying off any sworn firefighters if such layoffs will result in a reduction of sworn firefighters to a level of less than four hundred and eighty (480), subject to the review by the Commission as provided herein. Furthermore, the City is prohibited from laying off any firefighters unless the City Council adopts a resolution containing factual findings that such layoffs are necessary.

- C. If at any time the City fails to budget for the sworn police personnel staffing levels required by this Act for a fiscal year, the City shall suspend the levy and collection of the parcel tax provided for herein for any fiscal year during which it has failed to budget for a minimum of seven hundred (700) sworn police personnel, unless either of the following is true:

1. If special revenue, grant, or other dedicated restricted funding used to support sworn police personnel in

FY 2023-24 outside of the General Purpose Fund declines or 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. Such a circumstance shall be clearly described in the Adopted Budget for each year in which it is applied. Such a description shall include the steps that were taken by the City to try to replace such funding and possible steps the City will take in the future to replace such funding.

2. If a severe and unanticipated financial or other event occurs which so adversely impacts the General Purpose Fund as to prevent the City from budgeting for 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. The existence of a severe and unanticipated financial or other event must be established by the declaration of a state of extreme fiscal necessity via City Council Resolution for that annual or biennial cycle. Such a resolution shall also note 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.

- D. If at any time the City fails to budget for the sworn police personnel staffing levels required by this Act for a fiscal year and there has been no Council action establishing an exception as provided above, the City shall provide appropriate notice to all parking lot operators that collection of the parking tax surcharge provided for in this Ordinance shall be suspended for a period of twelve (12) months.

- E. Minimum Officer Staffing: Upon passage of this Ordinance, the City shall hire and maintain no fewer than an annual average of seven hundred (700) sworn police personnel (including those sworn police personnel funded by this Ordinance) over the course of each fiscal year. The annual average shall be established by a reasonable method, such as the average number of filled sworn positions at the end of each calendar month, or similar methodology as determined by the City Administrator. To effectuate this requirement, in each fiscal year, as a component of its two-year policy budget or its mid-cycle budget adjustments, the City shall adopt a sworn police personnel staffing plan which indicates the estimated starting and ending number of sworn police personnel by month. The staffing 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's number of sworn personnel. The required annual average of hired and maintained of sworn personnel shall be reduced to the number of budgeted officers if a valid exception has

been established per the previous Section for that fiscal year. 700 sworn police personnel or the lower number provided for above shall constitute the Minimum Average Staffing Number for that fiscal year.

- F. If the annual average of sworn police personnel required by this Ordinance is projected to fall below the Minimum Average Staffing Number, the City Administrator shall report 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 shall adopt a resolution modifying the staffing plan to provide for additional steps to be taken to restore the sworn police personnel level. The staffing plan in the subsequent budget following any such report by the City Administrator shall explicitly describe any changes to assumptions or policy taken to ensure a similar shortfall does not reoccur. Reports on the actual and projected sworn staffing shall be provided by informational memorandum no less than 31 days following the end of the City's Fiscal quarters; however, the City Administrator may establish an alternate reporting timeline that is more frequent.
- G. If there has not been a relevant report by the City Administrator or Council action authorizing steps taken to restore the sworn police personnel within one hundred and twenty (120) days of the publication of a report showing the City is projected to fall below the Minimum Average Staffing Number, the City shall provide appropriate notice to all parking lot operators that collection of the parking tax surcharge provided for in this Ordinance shall be suspended for a period of twelve (12) months, and the City shall suspend the levy and collection of the Parcel tax provided for in this Ordinance for the subsequent fiscal year.
- H. The City Administrator may determine, in his or her reasonable discretion, any minimum amounts required to be appropriated for particular uses pursuant to this Section.
- I. The City Council may temporarily suspend the provisions of this Section by resolution to meet urgent and changing needs in the event of extreme fiscal necessity.

SECTION 7. Special Fund.

All funds collected by the City from the special tax imposed by this Ordinance 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 Ordinance.

SECTION 8. Effective Date.

The taxes imposed by this Act shall become effective upon passage.

SECTION 9. Term of Tax Imposition.

The taxes enacted by this Act shall be imposed and levied for a period of Nine (9) years. The City shall place delinquencies on subsequent tax bills.

SECTION 10. Savings Clause.

If any provision, sentence, clause, section or part of this Act is found to be unconstitutional, illegal or invalid, including but not limited to the ability of the City Council to increase, suspend, reduce or eliminate this special tax, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this Act and shall not affect any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared to be the intention of the City, that the City would have adopted this Act 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 Act, or any increase, suspension, reduction or elimination of such a tax, 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.

SECTION 11. Amendment.

Except as otherwise expressly provided herein, the tax rates set forth herein may not be increased by action of the City Council without the applicable voter approval - but the City Council may make any other changes to this Ordinance as are consistent with its purpose, except that the City Council may only change the allocations defined in Part 1, Section 4 B as provided in that Section.

SECTION 12. Regulations.

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

SECTION 13. Reimbursement.

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

SECTION 14. Challenge to Tax.

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

SECTION 15. Liberal Construction.

This Act shall be liberally construed to effectuate its purposes.

PART 2. Parcel Tax

SECTION 1. Definitions.

For purposes of this Part 2 only, the following terms shall be defined as set forth below:

- A. "Building" shall mean any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person, chattel or property of any kind. The word "Building" includes the word "structure."
- B. "City" shall mean the City of Oakland, California.

- C. "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.
- D. "Hotel" shall be as defined by Oakland Municipal Code Section 4.24.020.
- E. "Multiple Residential Unit Parcel" shall mean a parcel zoned for a Building, or those portions thereof, that accommodates or is intended to contain two (2) or more residential units, whether or not developed.
- F. "Non-Residential" shall mean all parcels that are not classified by this Act as Single Family Residential or Multiple Residential Unit Parcels, and shall include, but not be limited to, parcels for industrial, commercial and institutional improvements, whether or not developed.
- G. "Occupancy" shall be as defined by Oakland Municipal Code Section 4.24.020.
- H. "Operator" shall be as defined by Oakland Municipal Code Section 4.24.020.
- I. "Owner" shall mean the Person having title to real estate as shown on the most current official assessment roll of the Alameda County Assessor.
- J. "Parcel" shall mean a unit of real estate in the City of Oakland as shown on the most current official assessment role of the Alameda County Assessor.
- K. "Person" shall mean an individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- L. "Possessory Interest" as it applies to property owned by any agency of the government of the United States, the State of California, or any political subdivision thereof, shall mean possession of, claim to, or right to the possession of, land or Improvements and shall include any exclusive right to the use of such land or Improvements.
- M. "Residential Unit" shall mean a Building or portion of a Building designed for or occupied exclusively by one Family.
- N. "Single Family Residential Parcel" shall mean a parcel zoned for single-family residences, whether or not developed.
- O. "Tax" shall mean the parcel tax created by this Act and further described in Part 2, Section 2 below.
- P. "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 special 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 imposed pursuant to Article XIII A of the California Constitution. The Parcel Tax shall be imposed for a period of Nine (9) years.

The tax hereby imposed shall be set as follows subject to adjustment as provided herein:

- A. For owners of all Single-Family Residential Parcels, the tax shall be at the annual rate of \$198.00 per Parcel.
- B. For owners of all Multiple Residential Unit Parcels, the tax shall be at the annual rate of \$132.00 per Residential Unit.
- 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 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 tax is the annual rate \$198.00 multiplied by the total number of single-family residential unit equivalents (determined by the frontage and square footage).

LAND USE CATEGORY	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: assessment calculation for a Commercial Institutional Parcel with a Frontage of 160 feet and an Area of 12,800 square feet:

$$\begin{aligned} \text{Frontage } 160 \text{ feet} + 80 &= 2 \text{ SFE} \\ \text{Area } 12,800 \text{ square} + \text{feet } 6,400 &= 2 \text{ SFE} \\ 2 \text{ SFE} + 2 \text{ SFE} &= 4 \text{ SFE} \\ 4 \text{ SFE} \times \$198.00 &= \$792 \text{ tax} \end{aligned}$$

- A. The tax imposed by this Act 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 eighty percent (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 Part 2, Section 2(c) of this Act.
 - 2. Transient Hotels. Notwithstanding paragraph (1) of this subdivision, if eighty percent (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 Part 2 Section 2(c) of this Act, and the parcel tax imposed on Multiple Residential Units shall not apply.
- C. 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 to California Revenue and Taxation Code 214(f), (g) and (h) shall be liable for only fifty percent (50%) of the parcel tax. The exemption shall apply in the same proportion that is exempted from ad valorem property tax.
- D. Rebate to tenants in foreclosed single-family homes. The City will provide a rebate of one-half (1/2) of the tax and subsequent increases thereto to tenants in single family homes that have been foreclosed upon who have paid a passed through Parcel 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 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.
- E. 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 3. Exemptions.

- A. Very-Low income household exemption. The following is exempt from this tax: an Owner of a Single-Family Residential Unit (1) who resides in such unit and (2) whose combined family income, from all sources for the previous 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.
- B. Senior household exemption. The following is exempt from this tax: 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.

SECTION 4. Adjustment of Tax Rate.

- 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 to the full extent allowed by the California Constitution.
- B. Beginning for the Fiscal Year 2025-2026, and each year thereafter, the City Council may increase the tax imposed herein up to 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.

SECTION 5. Duties of the Director of Finance; Notice of Decisions.

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

SECTION 6. 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 of Parcels and computation of the tax imposed by this Act.

The Director of Finance or the Director of Finance's designee is hereby authorized to examine the books, papers and records of any person subject to the tax imposed by this Act, 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 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 tax due under this Act 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 tax shall be deemed a violation of this Act 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 twenty-five percent (25%) of the tax due per fiscal year, is hereby imposed by this Act on all taxpayers who fail to timely pay the tax provided by this Act. In addition; the City Council may assess interest at the rate of one percent (1%) per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this Act 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 Act 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.

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 8. Collection of Unpaid Taxes.

The amount of any tax, penalty, and interest imposed under the provisions of this Act shall be deemed a debt to the City.

Any person owing money under the provisions of this Act 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 Act 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 taxpayer 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 tax.

PART 3. Parking Tax

SECTION 1. Extension of Parking Tax Surcharge.

Section 4.16.031 of the Municipal Code is hereby amended to read as follows:

Imposition of Surcharge. Subject to the provisions for the collection of taxes and definitions in this chapter, there shall be an additional tax of ten percent (10%) imposed on the rental of every parking space in a parking station in the City for nine (9) years starting on January 1, 2025.

Part 4. Miscellaneous Provisions

SECTION 1. Conflicting Measures.

- A. This measure is intended to be comprehensive. It is the intent of the people of Oakland that in the event this measure and one or more measures relating to funding for police and fire services or violence prevention and intervention strategies appear on the same ballot, whether placed on the ballot through a citizens initiative or by the City Council, the provisions of the other measure or measures shall be deemed to be in conflict with this measure.
- B. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.
- C. If this measure is approved by a majority of the voters but does not receive a greater number of affirmative votes than any other measure appearing on the same ballot regarding business taxes, provisions of this measure shall take effect to the extent that they are not in conflict with other said measure or measures.

D. 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 2. Construction.

This measure shall be liberally construed to effectuate its purposes.

SECTION 3. Municipal Affairs.

The People of Oakland hereby declare that providing funding for police and fire services and violence prevention and intervention through a parcel tax and parking tax constitutes a municipal affair. The People hereby further declare their desire for this measure to coexist with any similar tax measures adopted at the City, county or state levels.

SECTION 4. Severability and Savings Clause.

- A. If any provision, sentence, word, clause, section, or part of this measure is found to be unconstitutional, illegal, or invalid by a court of competent jurisdiction, including but not limited to the ability of the City Council to increase, suspend, reduce or eliminate the tax, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, word, clause, section, or part of this measure and shall not affect or impair any of the remaining provisions, sentences, words, clauses, sections, or parts. It is hereby declared that it is the intent of the voters and the City that this measure would have been adopted had such unconstitutional, illegal, or invalid provision, sentence, word, clause, section, or part not been included.
- B. If any tax imposed by this measure, or any increase, suspension, reduction or elimination of such tax, is found to be unconstitutional, illegal or invalid, the amounts, services, programs and personnel required to be funded from such taxes and surcharges or such increases shall be reduced proportionately by any revenues lost due to such unconstitutionality, illegality or invalidity.
- C. No provision, sentence, word, clause, section, or part of this measure shall be construed as requiring the payment of any tax which would be in violation of City, state or federal law.

SECTION 5. Statement of Facts.

This true and impartial Statement of Facts explicitly and affirmatively identifies each tax in this measure and the specific limitation on how the revenue therefrom can be spent. This measure establishes a parcel tax and a parking tax for police and fire services and violence protection and intervention strategies at the rates outlined herein. The funds derived from the taxes imposed by this measure shall be used only for the purposes set forth in Part 1, Sections 3, 5, and 6.

SECTION 6. Legal Defense.

The People of Oakland desire that this measure, if approved by the voters and thereafter challenged in court, be defended by the City. The People, by approving this

measure, hereby declare that the proponent(s) of this measure have a direct and personal stake in defending this measure from constitutional or statutory challenges to the measure's validity or implementation. In the event the City fails to defend this measure, or the City fails to appeal an adverse judgment against the constitutionality, statutory permissibility or implementation of this measure, in whole or in part, in any court of law, the measure's proponents shall be entitled to assert their direct personal stake by defending the measure's validity and implementation in any court of law and shall be empowered by the People through this measure to act as agents of the People. The City shall indemnify the proponents for reasonable expenses and any losses incurred by the proponents, as agents, in defending the validity and/or implementation of the challenged measure. The rate of indemnification shall be no more than the amount it would cost the City to perform the defense itself.

SECTION 7. Home Rule.

The authority to pass this measure is derived from Oakland's home rule powers outlined in the City Charter and Article XI, section 5 of the California Constitution. The People of Oakland declare their intent that this citizen initiative be enacted, and the business tax be collected, if this measure is approved by a simple majority of the voters pursuant to California Cannabis Coalition v. City of Upland (2017) 3 Cal.5th 924 and subsequent court cases affirming its holding. To the extent that the California Constitution or state law is amended on or after the date that this measure is passed by the voters to change or create additional voting requirements in order to implement or to continue to implement this measure, the People of Oakland declare their intent that such amendments should be applied prospectively only and not apply to, or in any way affect, this tax or this measure.

SECTION 8. Findings.

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

SECTION 9. Appropriations Limit.

To the extent that the revenue from the tax is in excess of the spending limit for the City, as provided for in applicable provisions of the California Constitution and state law, the approval of this measure by the voters shall constitute approval to increase the City's spending limit in an amount equal to the revenue derived from the tax for the maximum period of time as allowed by law.