

PROPOSED ORDINANCE

A Proposed Ordinance extending the "Library Services Retention and Enhancement Act of 1994" and amending Section 2, Use of Proceeds, in order to expand the services funded by the Act; amending Section 4, Imposition of Parcel Tax, in order to increase the Parcel Tax Levy; amending Section 8, Minimum Library Appropriation Prerequisite at Fiscal Year ~~93-94~~ 2000-01 Level, in order to increase the minimum general fund appropriation level; and amending Section 9, Term of Taxation, in order to extend collection of the tax for an additional 15 years.

CITY OF OAKLAND MEASURE Q

Q MEASURE Q: LIBRARY AND EDUCATION SERVICES RETENTION AND ENHANCEMENT ACT. For the purpose of: (1) maintaining and expanding neighborhood branch library services, days, and hours; (2) maintaining after school homework and tutoring programs; (3) maintaining literacy and children's programs; (4) increasing librarian services to schools; (5) increasing computer and technology access and (6) acquiring new books and materials; shall the City of Oakland extend and increase the existing library parcel tax, subject to independent audits and citizen's oversight commission?	YES
	NO

CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE Q

Ballot Title

Library and Education Services Retention and Enhancement Act. Parcel Tax Funding For Neighborhood Branch Library Services, After School Homework And Tutoring Programs, Literacy And Children's Programs, School Librarian Services, Computer And Technology Access, and For Library Books And Materials.

Ballot Summary

This measure amends the Library Services Retention and Enhancement Act that Oakland voters passed in 1994 ("1994 Parcel Tax"). The 1994 Parcel Tax will expire in 2009 unless voters pass this or some similar measure before the automatic sunset date of 15 years after its original passage.

This measure would provide funding for library services by increasing the current parcel tax and extending the term of the 1994 Parcel Tax on residential and non-residential parcels to 2024. All other provisions of the 1994 Parcel Tax will remain the same.

s/JOHN A. RUSSO
City Attorney

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE Q

Proposition 218 (California Constitution Article 13C) requires that voters approve any increase in taxes. This measure asks that Oakland voters approve changes to the current parcel tax, which provides funding for library services. A two-thirds (2/3) vote of approval is required to pass the tax.

This measure would amend the existing library tax by both increasing the parcel tax funding for City library services and extending by 15 years the life of the parcel tax.

The proceeds of the tax may be used only (1) to keep branch and the main libraries open, (2) to expand library collections, education and cultural programs for youth, literacy and information technology programs, (3) to operate the African-American museum and library program, (4) for joint educational activities with local schools, (5) for children's librarians, (6) for operation of a joint school-public library in East Oakland, computer upgrades, and (7) for after-school homework and teen programs.

For residential property parcels, the proposed amendments would increase the existing parcel tax annual rate as follows: (1) from \$36.06 to \$75.00 for single-family parcels; and (2) from \$24.63 to \$47.82 per unit for multi-unit residential parcels.

For non-residential parcels the tax rate would increase from \$18.47 to \$35.85 per "Single Family Equivalent" ("SFE"). This measure does not change the definition of SFE or the formula that the current parcel tax law uses to calculate the parcel tax on non-residential parcels. The tax for a non-residential parcel is calculated by multiplying the number of SFEs by the tax rate.

To calculate the tax for a non-residential parcel, a property owner would determine the parcel's "land use category" and the number of SFEs in the property's "Frontage" (width of the front of the property) and "Area" (square footage of the property). (See Table below.) For example, a commercial/institutional property with frontage of 160 feet and an area of 6,400 has a total of three SFEs. The frontage of 160 feet equals two SFEs because each 80 feet of frontage equals one SFE; the 6,400 area equals one SFE because each 6,400 square feet of area equals one SFE. The annual tax for the property therefore would be three times the new tax rate of \$35.85 per SFE or \$107.55. (See Table below.)

LAND USE CATEGORY	FRONTAGE (FEET) PER Single Family Equivalent	AREA (SQUARE FEET) PER Single Family Equivalent
Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	500	100,000
Quarry	1,000	250,000

The current tax will expire in 2009 unless voters pass this or another measure that extends the life of the tax. If Oakland voters pass this measure, the tax will be in effect until 2024.

This measure provides that the City may collect this tax only if it provides a minimum of \$9,059,989 of funding for libraries each fiscal year.

s/JOHN A. RUSSO
City Attorney

CITY AUDITOR'S IMPARTIAL FINANCIAL ANALYSIS OF MEASURE Q

This measure amends the Library Services Retention and Enhancement Act of 1994. The proposed amendments will increase the existing parcel tax rates in order to meet estimated revenue shortfalls for programs funded by the Act. This Measure also includes expanded ways the funding can be used to enhance library services.

The City Council shall designate or appoint a body composed of Oakland citizens to make recommendations and review fund expenditures.

FISCAL IMPACT

The City of Oakland estimates the total parcel tax will be \$5.14 million in fiscal year 2003-2004 under the original measure. The approval of Measure Q will generate a total parcel tax estimated to be \$10.7 million in fiscal year 2004-2005. This represents an estimated \$5.56 million increase in the total parcel tax to fund library services approved under Measure Q. The parcel tax information is as follows:

Unit Type	Proposed Tax Rate in Fiscal Year 2004-2005	Existing Tax Rate in Fiscal Year 2003-2004	Proposed Increase in Rate
Single Family Residential	\$75.00	\$36.06	\$38.94
Multiple Unit Residential	51.24	24.63	26.61
Non-Residential	38.41	18.47	19.94

The City Council may increase the proposed parcel tax rate as shown above after the first three years the tax is imposed. The increase will be based on changes in the cost of living as measured by the Consumer Price Index for the immediate San Francisco Bay Area with 1994 as the base year. The increase is limited to 5% of the parcel tax rate in effect the previous fiscal year on an annualized basis.

For the parcel tax to be collected, the General Fund appropriation for library services must be at least the appropriated amount in fiscal year 2000-2001. This appropriation amount was \$9,059,989.

A Reserve Fund is to be established and maintained each year using the proceeds from the parcel tax. The Reserve Fund is to be maintained at an amount equal to 5% of the total parcel tax collected in the preceding fiscal year. With the exception of this Reserve Fund, the allocation of funding among approved uses of the proceeds will vary according to adoption of annual budgets by the City Council.

All funds collected by the City from imposition of the tax shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes authorized by this Measure.

The original measure was to remain in effect until December 1, 2009. Measure Q will amend the original measure and be effective thirty days after the City Council adopts the election results. The Measure will also include a new scheduled phase out date of June 30, 2024.

Although our estimates are based upon the best data available at this time, it is difficult to make such estimates with precision; therefore, the actual results may vary from our estimates.

s/ROLAND E. SMITH, CPA, CFS
City Auditor

ARGUMENT IN FAVOR OF MEASURE Q

In 1994, Oakland voters approved a \$36 parcel tax to fund essential library services. Because of increased costs due to new neighborhood branches, new technology needs and State budget cuts, this assessment is no longer sufficient to keep libraries open.

Measure Q would increase the existing library assessment by about 10 cents per day to ensure that Oakland neighborhood branch libraries remain open. These neighborhood libraries serve school children that lack school libraries and provide tutoring, homework assistance and access to computers.

Measure Q will:

- Keep the main library open 7 days a week and neighborhood libraries 6 days a week
- Provide after-school programs and homework tutoring for youth
- Provide children's services at every library
- Maintain literacy programs that teach Oakland residents to read
- Preserve free access to computers and the Internet to low-income children and families
- Provide library services to public schools

Measure Q requires annual audits and an independent citizens oversight committee to ensure Measure Q dollars are spent as promised.

Every branch library in Oakland will receive funding from Measure Q. No funds will go to the State or other communities. Every dollar will stay in Oakland.

Measure Q will ensure that our neighborhood branch libraries remain open and accessible for students, families, seniors and other residents.

Please vote YES on Measure Q.

s/ISHMAEL REED

Author

s/TRACEY SCOTT

Chair, Oakland Public Library Advisory Commission

s/CARMEN MARTINEZ

Director, Oakland Public Library

s/SHEILA QUINTANA

President, Oakland Teacher's Union

s/JERRY BROWN

Mayor of Oakland

**NO ARGUMENT AGAINST MEASURE Q
SUBMITTED.**

FULL TEXT OF MEASURE Q

WHEREAS, in 1994, Oakland voters approved, by more than a two-thirds majority, Measure O, the Library Services Retention and Enhancement Act (the "Act"); and

WHEREAS, the Act imposes a parcel tax on residential and non-residential parcels for the purpose of raising revenue that will be used solely for the purpose of retaining and enhancing library services; and

WHEREAS, operating and labor costs for library services have escalated at a pace far greater than the revenues generated by the Act; and

WHEREAS, the City anticipates a \$1.1 million dollar revenue shortfall for programs funded by the Act during fiscal year 2004/05; and

WHEREAS, such shortfall, if realized, will impact library hours, book collections and programs; and

WHEREAS, the City values its public library system and its commitment and significant contributions to community education programs, literacy programs, lifelong learning, information technology and the literary heritage of our City; and

WHEREAS, the City Council on its own motion, desires to submit to the qualified electors of the City a proposed ordinance amending certain sections of the Act and extending the sunset date of the Act; and

WHEREAS, the proposed amendments would increase the existing parcel tax rate for single family parcels from \$36.06 to \$75.00; for multi-unit residential parcels from \$24.63 to \$47.82; and for non-residential parcels from \$18.47 to \$35.85, in order to eliminate the projected revenue shortfall and to fund expanded operating hours, enhance book collections and materials, expand literacy programs; support joint programs with Oakland Public Schools, and upgrade library technology and computer access; and

WHEREAS, all revenues received from the Act, as amended, will be expended exclusively for library services; and

NOW, THEREFORE, BE IT RESOLVED:

That the City Council of the City of Oakland does hereby submit to the voters at the March 2, 2004 special election the text of the proposed amendments to the Library Services Retention and Enhancement Act of 1994, which shall read as follows:

SECTION 1. The Library Services Retention and Enhancement Act of 1994 is hereby amended to add, delete, or modify Sections 2, 4, 6, 8 and 9 as set forth below (section numbers and titles are indicated in **bold type**; additions are indicated by underscoring and deletions are indicated by ~~strike-through type~~; portions of the regulations not cited or not shown in underscoring or strike-through type are not changed).

Section 2. USE OF PROCEEDS

The proceeds of this tax may only be used in accordance with the following objectives:

1. to keep neighborhood libraries open a minimum of \$ six days per week and increase weekend hours;

2. to retain availability of library services at the Main Library 7 days per week;
3. to enhance and expand library collections, including the acquisition of new books and materials;
4. to continue to provide educational and cultural programs for youth in every library, including after school tutoring and literacy and children's programs;
5. to expand library-based programs in support of literacy, lifelong learning and information technology;
6. to operate an African-American museum and library program; ~~and~~
7. to increase joint educational activities with local schools including librarian services;
8. to retain children's librarians in every library facility;
9. to operate the new joint school-public library in East Oakland;
10. to upgrade and enhance information technology in all libraries and improve access to computers and technology in the libraries;
11. to support after-school homework programs; and
12. to support teen programs.

The City shall establish a Reserve Fund and maintain therein the "Reserve Fund Requirement." The Reserve Fund Requirement shall be calculated by the City on each January 1 and shall be, as of the date of calculation, five percent (5%) of the total amount of parcel tax collected by the City in the previous fiscal year. The Reserve Fund shall be funded from proceeds collected under this ordinance.

Amounts on deposit in the Reserve Fund may be expended only for the purposes set forth in this ordinance and upon appropriation by the City Council expressly from the Reserve Fund.

Section 4. IMPOSITION OF PARCEL TAX

There is hereby imposed a special tax on all parcels in the City of Oakland, except where the parcels are otherwise exempt from taxation by Section 6 of this Ordinance. All funds collected by the City from the imposition of the tax shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes authorized by this Ordinance.

The tax imposed by this Section shall be assessed to the Owner unless the Owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the Possessory Interest in such parcel, unless such holder is also by law exempt from taxation.

The tax hereby imposed shall be at the following rates:

- (A) For all single family Residential Parcels, the tax shall be at the annual rate of \$75.00 ~~\$29.28~~ per Parcel.
- (B) For all multiple unit Residential Parcels, the tax shall be at the annual rate of \$51.24 ~~\$20~~ per Residential Unit located on such Parcels, with the following exception: if a majority of the Residential Units have been vacant for 6 months or more, the rate shall be reduced by 50% to \$25.62 ~~\$10.00~~ per

Residential Unit located on the Parcel.

- (C) For Non-Residential Parcels, the tax rate shall be at the annual rate of \$38.41 ~~\$15.00~~ for every Single Family Residential Unit Equivalent. Single Family Residential Equivalents will be based on square footage and frontage and by land use category as follows:

LAND USE CATEGORY	FRONTAGE (FT)	AREA (SF)
Commercial/Institutional	80	6,400
Industrial	100	10,000
Public Utility	1,000	100,000
Golf Course	500	100,000
Quarry	1,000	250,000

Example: assessment calculation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 sq. ft.:

Frontage	Area
160 ft	12,800 sf
80 ft/SFE=2 SFE;	6,400 SF/SFE=2 SFE
2 SFE+2 SFE=4 SFE	4 SFE x \$38.41=\$153.64
4 SFE x \$15=\$60	

Section 6. EXEMPTIONS

The tax imposed by this Ordinance shall be subject to the exemptions set forth in this section.

(A) Low-Income Homeowner Exemption. Exempt from this tax are owners of single-family Residential Units in which they reside whose combined Family income, from all sources for the previous calendar year is at or below the income level qualifying as "very low-income" for a Family of such size under Section 8 of the United States Housing Act of 1937 42 U.S.C.A. Sections 1437 et. seq., for such year. Owners must apply for the exemption provided for in this section annually by petition to the Director of The Finance and Management Agency of the City of Oakland ("Director of Finance") in the manner and at the time set forth in procedures established by the Director of Finance. Such petitions shall be on forms provided by the Director of Finance and shall provide such information as the Director of Finance shall require, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

(B) Low-Income Residential Hotel Exemption. Notwithstanding the apportionment requirements of Section 5.1 above, there are exempt from the tax imposed by this Ordinance Owners and Operators of Residential Hotels owned and operated by Exempt Organizations or by limited partnerships in which the controlling general partner is an Exempt Organization. This exemption shall only apply if the Residential Hotel is subject to a recorded regulatory agreement between the Owner and the State of California or a federal or local public agency, and if, pursuant to such regulatory agreement, the Owner is obligated to maintain rents in the Residential Hotel at "affordable" levels and rent to "low income" persons as such terms are defined in the applicable regulatory agreement. Owners must apply for this exemption to this tax annually by petition to the Director of Finance of the City of Oakland in the manner and at the time set forth in procedures established by the

Director of Finance.

Section 8. MINIMUM LIBRARY APPROPRIATION PREREQUISITE AT FISCAL YEAR 2000-01 93-94 LEVEL

For any year during which this tax is in effect, the City Council may collect this tax only if the General Fund appropriation for Library services is maintained at a level that is no lower than the General Fund appropriation for fiscal year 2000-01 ~~1991-92~~. The General Fund appropriation for Library services for fiscal year 2000-01 was \$9,059,989 ~~1991-92~~ was \$7.8 million.

Section 9. TERM OF TAX IMPOSITION

The tax imposed by the Library Services Retention and Enhancement Act of 1994 may be imposed by the City until June 30, 2024. ~~shall become effective on December 1, 1994 and shall continue in effect for 15 years thereafter.~~ The tax imposed by this Ordinance shall be deemed extended for an additional 15-year period if on or before June 30th of 2024 ~~2009~~, the City Council submits an ordinance to the voters of the City of Oakland extending this tax, and the voters approve such extensions. The tax imposed by this Ordinance shall remain in full force and effect during the pendency of such election if it is held subsequent to June 30th of 2024 ~~2009~~. In the event that this Ordinance is extended as provided in this section, this Ordinance shall be deemed extended for all purposes and such extension shall relate back to the original passage of this Ordinance and shall not constitute a reimposition of the tax imposed by this Ordinance.

Section 10. ANNUAL AUDIT

The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein. The City Council shall designate or appoint a body composed of Oakland citizens to make recommendations and review the expenditures of the funds.

PROPOSED ORDINANCE

Creating a special tax to fund youth, family and violence prevention programs

CITY OF OAKLAND MEASURE R	
R MEASURE R: For the purpose of providing: (1) job training and employment opportunities for young adults; (2) counseling and mentoring for at-risk youth; (3) after-school, parent involvement, and violence prevention programs in schools; (4) early childhood intervention for children exposed to violence in the home; and (5) community-based policing programs; shall the City of Oakland authorize a special parcel tax, subject to audit by a citizen's oversight committee?	YES
	NO

CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE R

BALLOT TITLE:

"YOUTH, FAMILY AND VIOLENCE PREVENTION
ACT OF 2004"

BALLOT SUMMARY:

This measure would authorize the City of Oakland to impose a parcel tax to fund services and programs for youth, jobs and community police in the City of Oakland. Tax proceeds may be used only in accordance with the following objectives:

1. Expanding counseling and mentoring programs for at-risk youth;
2. Expanding after-school programs in the Oakland schools;
3. Expanding parent involvement programs in the Oakland schools;
4. Expanding violence prevention programs in the Oakland schools;
5. Expanding truancy enforcement programs to keep kids in schools;
6. Expanding early childhood intervention programs for children exposed to violence in the home at an early age;
7. Expanding programs to increase the number of police assigned to walking patrol;
8. Expanding specialized undercover police sting operations to target crime hot-spots and target drug dealing and gang activities;
9. Expanding the Oakland Police Department's Drug Taskforce to combat drug dealing and violence associated with the drug trade;
10. Establishing community-based specialist teams within the Oakland Police Department trained to deal with mental health, domestic violence, and conflict resolution;
11. Providing job training, employment opportunities, and other support services to parolees; and

12. Expanding job training and employment opportunities for young adults.

This measure requires that the City expend revenue from the tax in the following manner: forty percent (40%) for social programs in accordance with objectives 1 to 6 above; forty percent (40%) for police enforcement in accordance with objectives 7 to 10 above; and twenty percent (20%) for jobs and job training programs in accordance with objectives 11 to 12 above.

The parcel tax will be imposed by the City until June 30, 2014 and may be extended only with voter approval.

s/JOHN A. RUSSO
City Attorney

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE R

This proposed Ordinance, the "Youth, Family and Violence Prevention Act of 2004" would impose a City-wide parcel tax to fund youth, family and violence prevention programs.

If adopted, this tax would be in effect for ten years and could be extended only upon voter approval.

Tax revenues can be expended only in accordance with the following objectives: (1) expanding counseling and mentoring programs for at-risk youth; (2) expanding after-school programs in the Oakland schools; (3) expanding parent involvement programs in the Oakland schools; (4) expanding violence prevention programs in the Oakland schools; (5) expanding truancy enforcement programs to keep kids in schools; (6) expanding early childhood intervention programs for children exposed to violence in the home at an early age; (7) expanding programs to increase the number of police assigned to walking patrol; (8) expanding specialized undercover police sting operations to target crime hot-spots and target drug dealing and gang activities; (9) expanding the Oakland Police Department's Drug Taskforce to combat drug dealing and violence associated with the drug trade; (10) establishing community-based specialist teams within the Oakland Police Department trained to deal with mental health, domestic violence, and conflict resolution; (11) providing job training, employment opportunities, and other support services to parolees; and (12) expanding job training and employment opportunities for young adults.

Furthermore, the monies received from this tax must be expended as follows: forty percent (40%) for social programs in accordance with objectives 1 to 6 above; forty percent (40%) for police enforcement in accordance with objectives 7 to 10 above; and twenty percent (20%) for jobs and job training programs in accordance with objectives 11 to 12 above.

The Ordinance would allow the City Council to increase the tax rate by the same amount as the annual increases in the cost of living index in the San Francisco Bay Area, but in no event in excess of 5% per year. The Ordinance also provides an exemption from the tax for low-income homeowners. To qualify for the exemption, homeowners must apply to the City for the exemption annually.

The tax is based on a per parcel rate of \$90 for single family residential parcels, \$135 for small multiple unit residential parcels (2-4 units); \$180 for large multiple residential parcels (5 or more units); \$135 for commercial parcels; \$135 for industrial parcels; \$90 for rural parcels; and \$90 for institutional parcels; each subject to annual adjustment.

A "Yes" vote is a vote in favor of authorizing the parcel tax.

A "No" vote is a vote against authorizing the parcel tax. Measure R is submitted to the voters of the City in accordance with the Constitution of the State of California. In order to pass, a "Yes" vote by two-thirds (2/3) of the voters voting on the measure is required.

s/JOHN A. RUSSO
City Attorney

CITY AUDITOR'S IMPARTIAL FINANCIAL ANALYSIS OF MEASURE R

SUMMARY

This measure authorizes the City of Oakland to collect an annual tax on all parcels until June 30, 2014, to raise revenue necessary to retain and enhance services and programs for youth, jobs and community police. The tax may be extended an additional fifteen years if extended by the voters. There are twelve separate objectives to be met in using the revenue. Applicants must demonstrate that their program meets at least one of the twelve stated objectives in order to be eligible to receive distributed funds. The City Council will determine both the recipients and the amount of revenue distributed to each recipient.

A Citizen's Oversight Committee will be established by the City Manager to conduct an annual audit of expenditures to guarantee that all funds are spent on youth, family and violence prevention programs and services. In addition, the ordinance states that the City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of the parcel tax in accordance with the ordinance's stated objectives. The ordinance does not contain a provision to finance the costs of performing the annual audits.

FISCAL IMPACT

The City of Oakland projects that it would need to raise approximately \$10,000,000 annually to fully implement these services and significantly decrease crime in Oakland, while providing better opportunities for youth. Estimates prepared by the City of Oakland show that the proposed parcel tax should be sufficient to meet this goal as the following breakdown of tax revenues indicates:

Unit Type	Number of Units	Parcel Tax Rate	Tax Revenue
Single Family Residential	\$ 72,173	\$ 90	\$ 6,495,570
Small Multiple Residential	13,714	135	1,851,390
Large Multiple Residential	3,073	180	553,140
Commercial and Industrial	7,576	135	1,022,760
Rural	7	90	630
Institutional	741	90	66,690
Total	\$ 97,284		\$ 9,990,180

The parcel tax rates shown above are the maximum rates that may be imposed for Fiscal Year 2003-2004. In subsequent years, the parcel tax may be reduced or eliminated on or before June 30th in any year that the City Council determines that sufficient revenues already exist to provide the services and programs described in the ordinance.

There is a provision for annual increases in the tax assessment, beginning in Fiscal Year 2004-2005. Each year thereafter, the City Council may increase the tax imposed if it determines that an increase has occurred in the cost of living in the immediate San Francisco Bay Area, as shown on the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department

of Labor. The increase is limited to the lesser of the rise in the CPI or five percent of the tax rates imposed by the City of Oakland during the preceding fiscal year.

Although our estimates are based upon the best data available at this time, it is difficult to make such estimates with precision; therefore, the actual results may vary from our estimates.

s/ROLAND E. SMITH, CPA, CFS
City Auditor

ARGUMENT IN FAVOR OF MEASURE R

Oakland families can't wait any longer for safe neighborhoods. For effective violence prevention, vote **YES on R**. Crime and violence have become the most serious problem facing our city. The number of homicides in Oakland has increased by 50% over the last two years. **YES on R** is a comprehensive approach to reducing crime and violence, before it starts.

YES on R will provide job training and employment opportunities for young adults.

YES on R will expand after-school and parent involvement programs for Oakland schoolchildren.

YES on R will expand early childhood intervention programs for children exposed to violence in the home.

YES on R will improve counseling and mentoring programs for at-risk youth.

YES on R will establish community-based specialist teams within the Oakland Police Department trained to deal with mental health, domestic violence, and conflict resolution.

YES on R includes strict financial accountability requirements, to ensure that money is spent as promised. Funds will be closely monitored by an independent Citizens' Oversight Committee, including guaranteed annual audits.

With the state budget crisis costing Oakland millions each year, **YES on R** is the only way to protect funding for youth, family, and violence prevention programs.

YES on R is a balanced, fiscally responsible program that combines the best aspects of violence prevention and job programs with enhanced community policing services.

Nothing will end Oakland's crime and violence overnight, but the cost of doing nothing is too high.

That's why community leaders, business organizations, and elected officials who often don't see eye-to-eye have come together to face the problem of crime and violence head-on.

Please join Congresswoman Barbara Lee, Mayor Jerry Brown, Vice Mayor Nancy Nadel, Councilmembers Brooks, Chang, and Reid and Police Chief Richard Word in supporting YES on R.

s/BARBARA LEE
Member of Congress

s/JERRY BROWN
Mayor, City of Oakland

s/KIMBERLY MIYOSHI
Executive Director, Oakland Kids First!

s/BISHOP ROBERT L. JACKSON, Chairman,
Oakland African American Chamber of Commerce

s/TONY PAAP, President & CEO,
Children's Hospital & Research Center

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE R

Oakland does need effective violence prevention, but Oakland voters will not get it by passing Measure R.

Stopping violence requires much more thought and planning than went into Measure R. The measure was put together hastily in an effort to get tax dollars for 2004.

The measure compiles a list of broad concepts for funding that is much too general to assure voters of any working solution to violence. Under this measure, it will be up to the City Council to allocate \$110 million in additional taxes. Yet, there is no consensus on the Council, and no clear direction in the measure, on any coherent strategy. The likely result is a grab bag of "pork-barrel" projects, each spending money on its separate administration with no coordination among them.

At a time when a growing list of critical government services need more tax dollars, Oakland's city leaders need to outline a proven and coordinated approach for violence prevention before asking for a parcel tax to fund them. Many other cities have greatly reduced street violence by creating teams of social service providers and law enforcement officers that work together in the neighborhoods and with families. But the City leaders of Oakland have not yet examined what works or agreed on what would work best in Oakland.

Tell your City leaders to discuss, agree and come back with a specific and working strategy for violence prevention for the November election. Demand results, not more bureaucracy. Vote NO on Measure R.

s/IGNACIO DE LA FUENTE

President of City Council

s/DANNY WAN

Oakland City Councilmember

s/KEN LUPOFF

Oaklanders for Effective Crime Control

ARGUMENT AGAINST MEASURE R

This measure, while well intended, is seriously flawed. It imposes \$110,000,000 over ten years in additional taxes with no evaluation of whether the programs actually reduce violence or crime. At a moment when murder and violence in Oakland escalate, the measure provides neither more police officers nor training for better community policing.

Nationally, Oakland has fewer than half the number of sworn officers as other cities of comparable size. Yet this measure does not require hiring additional officers. We need more training of officers to improve community policing techniques and to prevent police abuse, yet there is no requirement for more training. The language speaks only of expanding current police programs.

The measure contains no standards for the performance of the unnamed organizations that will receive funds. A citizen's oversight committee only verifies that money is spent. And the City Auditor examines only whether spending is "in accordance with the objectives stated". There are no stated performance objectives.

The taxing scheme for this measure is blatantly unfair. Whether a home is worth \$200,000 or \$2,000,000, all single-family homeowners pay an equal amount. And a multi-unit apartment complex, no matter how big, only pays a maximum of twice the amount that a single homeowner pays.

This measure was hurriedly written without the normal public-input process. A group hand-picked by a single councilmember, drafted the language in private meetings. The City Council then placed it on the ballot after only a twenty-minute public discussion.

We need a safety plan that offers real protection for our neighborhoods. Send this measure back to the Council to fix it and place it on the November ballot. Please join us in voting NO.

s/FRANK ROSE

s/KEN LUPOFF

Oaklanders for Effective Crime Control

s/GARY SIRBU

REBUTTAL TO ARGUMENT AGAINST MEASURE R

Oakland can't afford to wait any longer to solve our crime and violence problems. Homicides in the city have increased 50% over the last two years. How many more of our young people will have to die before we finally take action to stop the violence?

Violence prevention programs in Oakland work. For example, youth repeat offenders participating in Oakland's Pathways to Change program are 86% less likely to commit another crime. Measure R would allow us to expand crime reduction programs that show significant results.

Measure R will fund job training, mentoring, after-school, and violence prevention programs to stop crime before it starts and will also allow the Oakland Police Department to hire 30 additional community police officers.

Measure R ensures effectiveness and accountability by mandating detailed performance evaluations each year. Those programs that don't meet established standards won't be renewed.

Measure R specifically exempts low-income homeowners, to protect Oakland residents living on limited or fixed incomes.

Measure R was developed over 12 months by the Violence Prevention Working Group including Mayor Jerry Brown, Vice Mayor Nancy Nadel, Police Chief Richard Word, and three dozen prominent education and policy experts, youth and youth advocates, and religious and community leaders.

It's time to stop talking about crime and violence and start doing something about it. Our kids, our families, and our city can't wait any longer. Please join us in voting YES on R.

s/Mayor JERRY BROWN

s/Vice-Mayor NANCY NADEL

s/DON LINK, Chair,

Community Policing Advisory Board

s/TERRY SANDOVAL, National Women's

Political Caucus-Alameda North, PAC Chair

s/FRANK TUCKER, Tucker Technologies, Chair,
Oakland Workforce Investment Board

FULL TEXT OF MEASURE R

WHEREAS, the citizens of the City of Oakland (the "City") are concerned about the future for children and youth, and are concerned about preventing violence in Oakland; and

WHEREAS, innovative programs exist in Oakland that have been proven to help young people get on the right track and turn their lives around, and help those young people at risk of committing crimes to get on the path towards being productive members of society; and

WHEREAS, the unemployment rate in Oakland is currently more than 10% and Oakland has a population of over 3,000 people on parole, many of whom have difficulty finding work; and

WHEREAS, the City of Oakland has partnered with the State of California to work with parolees, to make sure they have an opportunity for successful reentry into society, including job opportunities; and

WHEREAS, currently these programs are limited in scope by funding constraints; and

WHEREAS, the homicide rate in Oakland rose 40% in 2002, and has increased even more in 2003; and

WHEREAS, increasing the scale of programs for children, youth and people in the criminal justice system, combined with increased law enforcement, would reduce the violent crime in Oakland; and

WHEREAS, the City would need to raise \$10,000,000 to fully implement these services and significantly decrease crime in Oakland, while providing better opportunities for our youth; and

WHEREAS, the imposition of a temporary special tax is necessary in order to fund these programs and services; and

WHEREAS, at the general election of November 5, 1996, the voters of the State of California amended the state constitution, adding Article XIII C, which requires that all new or increased special taxes be submitted to the voters prior to becoming effective,

NOW, THEREFORE BE IT RESOLVED:

That the City Council of the City of Oakland does hereby submit to the voters at the March 2, 2004 special election, the text of the proposed ordinance, which shall be as follows:

Section 1. TITLE AND PURPOSE.

(A) Title. This ordinance may be cited as the "Youth, Family and Violence Prevention Act of 2004."

(B) Purpose. The tax imposed under this ordinance is solely for the purpose of raising revenue necessary to retain and enhance services and programs for youth, jobs and community police in the City of Oakland.

This special tax is not an ad valorem tax on real property, nor a transaction tax, nor sales tax on the sale of real property.

Section 2. USE OF PROCEEDS

The proceeds of this tax may only be used in accordance with the following objectives:

1. Expanding counseling and mentoring programs for at-risk youth;
2. Expanding after-school programs in the Oakland schools;
3. Expanding parent involvement programs in the Oakland schools;
4. Expanding violence prevention programs in the Oakland schools;
5. Expanding truancy enforcement programs to keep kids in schools;
6. Expanding early childhood intervention programs for children exposed to violence in the home at an early age;
7. Expanding programs to get Oakland police out of their squad cars and walking beats;
8. Expanding specialized undercover police sting operations to target crime hot-spots and target drug dealing and gang activities;
9. Expanding the Oakland Police Department's Drug Taskforce to crack down on drug dealing and the violence that it creates;
10. Establishing community-based specialist teams within the Oakland Police Department trained to deal with mental health, domestic violence, and conflict resolution;
11. Providing job training, employment opportunities, and other support services to parolees; and
12. Expanding job training and employment opportunities for young adults.

Of the monies received from this tax, forty percent (40%) will be expended for social programs in accordance with objectives 1 to 6 above; forty percent (40%) will be expended for police enforcement in accordance with objectives 7 to 10 above; and twenty percent (20%) will be expended for jobs and job training programs in accordance with objectives 11 to 12 above.

A Citizen's Oversight Committee will be established by the City Manager to conduct an annual audit of expenditures to guarantee that all funds are spent on youth, family, and violence prevention programs and services as delineated above.

Section 3. DEFINITIONS.

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

(A) "Family" shall mean one or more persons related by blood, marriage or adoption, who are living together in a single residential unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.

(B) "Non-Residential" shall mean all parcels that are not classified by this ordinance as Single Family Residential Parcels, and shall include, but not be limited to, industrial, commercial and institutional improvements, whether or not currently developed.

(C) "Owner" shall mean the Person having title to real estate as shown on the most current official assessment

role of the Alameda County Assessor.

(D) "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.

(E) "Person" shall include individuals, and for-profit and nonprofit organizations, including, but not limited to, corporations, partnerships, business associations and trusts.

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

Section 4. IMPOSITION OF PARCEL TAX.

There is hereby imposed a special tax on all parcels in the City of Oakland. The tax imposed by this Section shall be assessed to 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 hereby imposed shall be at the following rates:

(A) For all Single Family Residential Parcels, the tax shall be at the annual rate of \$90 per Parcel, subject to annual adjustment as provided in Section 6.

(B) All Parcels other than Single Family Residential Parcels shall be taxed at rates adjusted as follows:

Small Multiple Residential (2-4 units)	\$135
Large Multiple Residential (5 or more)	\$180
Commercial	\$135
Industrial	\$135
Rural	\$ 90
Institutional	\$ 90

The rates for these land uses shall be adjusted at the same percentage change as for Single Family Residential Parcels.

All funds collected by the City from the imposition of the tax shall be deposited into a special fund in the City treasury and appropriated and expended only for the purposes authorized by this Ordinance.

Section 5. EXEMPTIONS.

(A) Low income household exemption. Exempt from this tax are owners of single family residential units in which they reside whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low income" for a Family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et. seq.) for such year. Owners must apply for the exemption provided for in this section annually by petition to the Director of the Finance and Management Agency of the City of Oakland ("Director of Finance") in the manner and time set forth in procedures established by the Director of Finance. Such petitions shall be on forms provided by the Director of Finance and shall provided such information as the Director of Finance shall require, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

Section 6. REDUCTION IN TAX; RATE ADJUSTMENT.

(A) Subject to paragraph (B) of this Section 4, 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 reduced or eliminated by the City Council for a subsequent fiscal year upon a vote of the City Council on or before June 30th in any year in which the City Council determines that after such reduction or elimination there will be sufficient revenues available to balance the City Council's Adopted Policy Budget and provide the services and programs described in Section 2 above. Such reduction or elimination shall be effective for the fiscal year following such vote.

(B) Beginning in Fiscal Year 2004-2005, and each year thereafter, the City Council may increase the tax imposed hereby only upon a finding that the cost of living in the immediate San Francisco Bay Area, as shown on the Consumer Price Index (CPI) for all items in the San Francisco Bay Area as published by the U.S. Department of Labor Statistics, has increased; the increase of the tax imposed hereby shall not exceed such increase, using Fiscal Year 2003-2004 as the index year. It is further provided that in no event shall the tax rate adjustment imposed hereby exceed, on an annual basis, five percent (5%) of the tax rates imposed by the City of Oakland pursuant to this ordinance during the immediately preceding fiscal year.

Section 7. ANNUAL AUDIT.

The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein.

Section 8. 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 ordinance, and to keep an accurate record thereof.

The Director of Finance is charged with the enforcement of this ordinance, except as otherwise provided herein, and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement of this ordinance, including provisions for the re-examination and correction of returns and payments. The Director of Finance may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

Upon disallowing any claims submitted pursuant to this ordinance, the Director of Finance shall mail written notice thereof to the claimant at his/her address as shown on the Alameda County Assessor's property tax rolls.

Section 9. EXAMINATION OF BOOKS, RECORDS, WITNESSES; PENALTIES.

The Director of Finance, or his/her designee, is hereby authorized to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of Parcels and computa-

tion of the tax imposed by this ordinance.

The Director of Finance or his/her designee is hereby authorized to examine the books, papers and records of any person subject to the tax imposed by this ordinance for the purpose of verifying the accuracy of any petition, claim or return filed and to ascertain the tax due. The Director of Finance, or his/her designee, is hereby authorized to examine any person, under oath, for the purpose of verifying the accuracy of any petition, claim or return filed or to ascertain the tax due under this ordinance and for this purpose may compel the production of books, papers and records before him/her, whether as parties or witnesses, whenever s/he believes such persons have knowledge of such matters. The refusal of such examination by any person subject to the tax shall be deemed a violation of this ordinance.

Section 10. COLLECTION OF TAX; INTEREST AND PENALTIES.

The City Council of the City of Oakland is authorized to have the taxes imposed by this ordinance collected by the County of Alameda in conjunction with the County's collection of property tax revenues for the City of Oakland. In the event that the County of Alameda collects the taxes imposed by this ordinance, the imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this ordinance, or who fail to remit any delinquent remittance under this ordinance, shall be subject to and governed by the rules, regulations, and procedures utilized by the County of Alameda in its collection of property taxes for the City of Oakland and its collection of this additional tax for the City of Oakland.

In addition to any other penalties otherwise imposed, a one-time penalty at a rate set by the City Council, which in no event shall exceed 25% of the tax due per year, is hereby imposed by this ordinance on all taxpayers who fail to timely pay the tax provided by this ordinance; in addition, interest shall be assessed at the rate of 1% per month on the unpaid tax and the penalty thereon.

Every penalty imposed and such interest as accrues under the provisions of this ordinance shall become a part of the tax herein required to be paid.

Section 11. COLLECTION OF UNPAID TAXES.

The amount of any tax, penalty, and interest imposed under the provisions of this ordinance shall be deemed a debt to the City. Any person owing money under the provisions of this ordinance shall be liable to an action brought in the name of the City for the recovery for such amount.

Section 12. REFUND OF TAX, PENALTY, OR INTEREST PAID MORE THAN ONCE; OR ERRONEOUSLY OR ILLEGALLY COLLECTED.

Whenever the amount of any tax, penalty, or interest imposed by this ordinance has been paid more than once, or has been erroneously or illegally collected or received by the City it may be refunded provided a verified claim in writing therefore, stating the specific ground upon which such claim is founded, is filed with the Director within one (1) year from the date of payment. The claim shall be reviewed by the Director of Finance and shall be made on

forms provided by the Director. If the claim is approved by the Director, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the Person from whom it was collected or by whom paid, and the balance may be refunded to such Person, his/her administrators or executors.

Section 13. TERM OF TAX IMPOSITION.

The tax imposed by the Library Youth, Family and Violence Prevention Act of 2004 may be imposed by the City until June 30, 2014, and may be extended for an additional 15-year period if on or before June 30, 2014, the City Council submits an ordinance to the voters of the City of Oakland extending this tax, and the voters approve such extension. The tax imposed by this Ordinance shall remain in full force and effect during the pendency of such election if it is held subsequent to June 30th of 2014. In the event that this Ordinance is extended as provided in this section, this Ordinance shall be deemed extended for all purposes and such extension shall relate back to the original passage of this Ordinance and shall not constitute a reimposition of the tax imposed by this Ordinance.

Section 14. SAVINGS CLAUSE.

The provisions of this ordinance shall not apply to any Person, or to any property as to whom or which it is beyond the power of the City of Oakland to impose the tax herein provided. If any provision, sentence, clause, section or part of this ordinance 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 ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared to be the intention of the City of Oakland, that this ordinance would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

Section 15. MISDEMEANOR VIOLATION.

Any Person who fails to perform any duty or obligation imposed by this ordinance shall be guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not more than \$1,000 or by imprisonment for a period of not more than one year, or by both such fine and imprisonment.

The penalties provided in this section are in addition to the several remedies provided in this ordinance, or as may otherwise be provided by law.

Section 16. BOARD OF REVIEW.

Any person dissatisfied with any decision of the Director adversely affecting the rights or interests of such Person made by the Director under the authority of this ordinance, may appeal therefrom in writing to the *Business Tax Board of Review* (the "Board") within sixty (60) days from the date of mailing such decision by the Director. All filings with the Board relating to appeals or otherwise shall be made to the Chairperson of the Business Tax Board of Review in care of the Revenue Department, 250 Frank Ogawa Plaza, 1st Floor, Oakland, CA 94612. The Board may affirm, modify or reverse such decision or dismiss the appeal therefrom, as may be just,

and shall prescribe such rules and regulations relating to appeals as it may deem necessary. The Board's decision on appeal will become final upon mailing notice thereof to the Person appealing the Board's decision at such Person's last known address shown on the Tax Records.

Any tax, penalty or interest found to be owed is due and payable at the time the board's decision becomes final.

The Board shall approve, modify or disapprove all forms, rules and regulations prescribed by the Director in administration and enforcement of this tax; such forms, rules and regulations shall be subject to and become effective only on such approval.

All decisions rendered by the board shall be final, and no further administrative appeal of these decisions is provided or intended.

Section 17. REGULATIONS.

The City Council is hereby authorized to promulgate such regulations as it shall deem necessary in order to implement the provisions of this ordinance.

Section 18. NO AMENDMENT.

This ordinance may not be amended by action of the City Council without the applicable voter approval.