To increase funding for essential police, fire, and paramedic services, maintain parks, greenspaces, and public areas, and preserve recreation, public works, and community services, shall Ordinance 771 N.S. be adopted to renew the City of Piedmont's expiring four-year parcel tax with a twelve-year parcel tax with annual rates between $743 and $1,254 per single family residential parcel, $1,254 or $1,882 per commercial parcel, or $515 per multi-family dwelling unit, subject to CPI adjustment, raising approximately $3,272,000 annually?

<table>
<thead>
<tr>
<th>TYPE OF MEASURE</th>
<th>PERCENTAGE NEEDED TO PASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Measure</td>
<td>50% + 1</td>
</tr>
<tr>
<td>Parcel Tax</td>
<td>66.6667%</td>
</tr>
<tr>
<td>Bond Measure</td>
<td>2/3</td>
</tr>
<tr>
<td>Charter Amendment</td>
<td></td>
</tr>
<tr>
<td>Other:</td>
<td></td>
</tr>
</tbody>
</table>

**FULL TEXT OPTION**

Full Text to be printed in the Voter Information Pamphlet:

- YES (note: must provide a MS Word file)

- NO – Do not print, but it’s accessible at:

<table>
<thead>
<tr>
<th>AUTHORIZED REPRESENTATIVE/CONTACT PERSON (office use)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print Name:</td>
</tr>
<tr>
<td>Signature:</td>
</tr>
<tr>
<td>Phone #:</td>
</tr>
<tr>
<td>Email:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CONTACT INFORMATION (public use)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone #: 510-420-3041</td>
</tr>
<tr>
<td>Email: <a href="mailto:CityClerk@piedmont.ca.gov">CityClerk@piedmont.ca.gov</a></td>
</tr>
<tr>
<td>Website: piedmont.ca.gov</td>
</tr>
</tbody>
</table>
CITY ATTORNEY IMPARTIAL ANALYSIS OF MEASURE ___

Measure ___ proposes to adopt Ordinance No. 771 N.S. (“Ordinance”) that amends Chapter 20B of the Piedmont Municipal Code authorizing the collection of a Municipal Services Special Tax (“Tax”), which has been collected in the City of Piedmont since 1981. Revenue from the Tax goes to the City’s General Fund and is used to finance municipal services including, but not limited to, police, fire, and paramedic services, maintenance of parks, greenspaces, and public areas, recreation, public works, and community services.

The current Tax will expire on June 30, 2025. Measure ___ authorizes a renewal of the Tax until June 30, 2037. The measure would increase the tax rate schedule set forth in Section 20B.4 of the City Code to reflect previous authorized annual increases, but would not otherwise increase the tax rate or change the procedure for setting the rate. The tax rate will vary by parcel depending on parcel size and the nature of use, at initial rates between $743 and $1,254 per parcel for single family residences, $1,254 to $1,882 per developed commercial parcel, $515 per dwelling unit for multi-family residences, or $761 per parcel for parcels divided by tax code area line.

Pursuant to Measure ___, the City can only consider levying the Tax if in any fiscal year the City Council determines that municipal services are necessary for the public good, welfare and safety and that the cost of providing such services will exceed the amount of funds generated through other revenue of the City. Prior to levying the Tax, the City must conduct a public hearing on the proposed Tax. In addition, each year concurrent with the adoption of the annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and deduct the projected revenue to be gathered from sources other than the Tax. The difference, if any, is the maximum amount of funds to be derived from the Tax and the Tax, if any, may not exceed the maximum tax rate established in the Ordinance.

Under Measure ___ the maximum tax rate will be adjusted on an annual basis by an amount equal to the percentage change in the Consumer Price Index for the San Francisco-Oakland-Hayward, California area, as published by the United States Department of Labor, Bureau of Labor Statistics, not to exceed a four percent maximum annual increase.

Measure ___ authorizes the Tax to be collected by the Tax Collector of the County of Alameda.

A “Yes” vote on Measure ___ means the voter is in favor of renewing the existing tax.

A “No” vote on Measure ___ means the voter is opposed and the tax would no longer be collected.

Two-thirds of the qualified voters casting a vote must vote “yes” for Measure ___ to pass.

Measure ___, or any provision thereof, may only be amended or repealed by approval of a two-thirds majority of the voters voting on the proposition at any initiative or referendum election.

/s/ Michelle Marchetta Kenyon,
City Attorney for the City of Piedmont
RESOLUTION CALLING FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, MARCH 5, 2024, REQUESTING THE CONSOLIDATION OF THE SPECIAL MUNICIPAL ELECTION WITH THE PRESIDENTIAL PRIMARY ELECTION AND DIRECTING THAT A MEASURE BE ADDED TO THE BALLOT CONTINUING THE EXISTING MUNICIPAL SERVICES SPECIAL TAX AND RESCINDING RESOLUTION 70-2023

WHEREAS, the City Council desires to schedule a Special Municipal Election for March 5, 2024, to vote on a continuation of the Municipal Services Special Tax; and

WHEREAS, it is necessary to determine a number of details relating to such Special Municipal Election and to request that the Alameda County Board of Supervisors consolidate such Special Municipal Election with the Presidential Primary Election to be held on the same date; and

WHEREAS, at its November 6, 2023, meeting, the City Council directed that the ballot language be precise and transparent with respect to single-family homeowners and be consistent with Elections Code Section 13119(b), which revised ballot language is reflected in this Amended Resolution.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Piedmont does hereby resolve, declare, determine and order as follows:

SECTION 1. Pursuant to the requirements of the Charter of the City of Piedmont, a Special Municipal Election is called and ordered to be held in the City of Piedmont, California on Tuesday, March 5, 2024, for the purpose of voting on an extension of the Municipal Services Special Tax.

SECTION 2. Pursuant to §10002 and §10403 of the Elections Code, the City of Piedmont formally requests that the Special Municipal Election be consolidated with the Presidential Primary Election to be held on March 5, 2024 and further requests the services of the Alameda County Registrar of Voters in carrying out the Special Municipal Election, including sending to the City’s registered voters all required election materials, conducting the Special Municipal Election, canvassing the vote received, and taking all steps necessary and required for the holding of this election within the City of Piedmont.

SECTION 3. The City Council acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code §10418.

SECTION 4. The compensation for election officers shall be based on the rates set by the Alameda County Board of Supervisors which are in effect at the time of the Special Municipal Election.

SECTION 5. The location of the central counting place for the ballots to be cast at the Special Municipal Election shall be the Alameda County Courthouse, 1225 Fallon Street, Oakland, California.
SECTION 6. The polling place rental fees shall be the same as the fees which are adopted by the Alameda County Board of Supervisors and which are currently in effect at the time of the Special Municipal Election.

SECTION 7. The City Clerk is directed to give notice of the election in the time, form, and manner as required by law.

SECTION 8. Pursuant to Section 8.03 of the City Charter and Elections Code Section 9222, the following proposed measure, which shall be designated by letter by the Alameda County Registrar of Voters, shall be added to the ballot for the March 5, 2024, Special Municipal Election and thereby submitted to the voters of the City:

“To increase funding for essential police, fire, and paramedic services, maintain parks, greenspaces, and public areas, and preserve recreation, public works, and community services, shall Ordinance 771 N.S. be adopted to renew the City of Piedmont’s expiring four-year parcel tax with a twelve-year parcel tax with annual rates between $743 and $1,254 per single family residential parcel, $1,254 or $1,882 per commercial parcel, or $515 per multi-family dwelling unit, subject to CPI adjustment, raising annually $3,272,000 annually?”

SECTION 9. The City Council directs the City Clerk to submit to the City Attorney a copy of the measure, and the City Attorney is hereby authorized and directed to prepare an impartial analysis of the ballot measure showing the effect of the measure on the existing law and operation of the measure. The impartial analysis shall be submitted by the City Attorney to the City Clerk on or before December 4, 2023, at 4:00 p.m., shall not exceed 500 words in length, and otherwise shall comply in all respects with the applicable provisions of the Elections Code of the State of California.

SECTION 10. The last day for filing direct arguments for or against the measure shall be December 15, 2023, at 4:00 p.m. and all such arguments shall be filed with the Piedmont City Clerk, 120 Vista Avenue, Piedmont, California and shall not exceed 300 words in length. The City Clerk, upon receipt of arguments and after the filing deadline, shall immediately transmit copies to any known opposing parties who may then submit rebuttals within the time period described in Section 11 below. Arguments received prior to the deadline shall be confidential until the deadline.

SECTION 11. The last day for filing rebuttal arguments for or against the ballot measure shall be December 22, 2023, at 4:00 p.m. and all such arguments shall be filed with the Piedmont City Clerk, 120 Vista Avenue, Piedmont, California and shall not exceed 250 words in length. Arguments received prior to the deadline are confidential until the deadline.

SECTION 12. Pursuant to Elections Code Section 9295, the ten (10) day public review period for direct arguments submitted pursuant to Section 10, above, shall open at 4:00 p.m. on December 15, 2023, and shall close at 4:00 p.m. on December 25, 2023. If a rebuttal argument is submitted pursuant to Section 11, above, the ten (10) day public review period shall open at 4:00 p.m. on December 22, 2023, and shall close at 4:00 p.m. on January 2, 2024.

SECTION 13. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.
SECTION 14. The City Clerk is authorized to transmit a certified copy of this resolution to the Alameda County Board of Supervisors and the Alameda County Registrar of Voters.

I certify that the foregoing resolution was passed and adopted as a part of the consent calendar at a regular meeting of the Piedmont City Council on November 20, 2023, by the following vote:

Ayes: Andersen, Cavenaugh, Long, Ramsey
Noes: None
Absent/Abstain: McCarthy

Attest:
Anna M. Brown, City Clerk
ORDINANCE NO. 771 N.S.

AN ORDINANCE AMENDING CHAPTER 20B
OF THE PIEDMONT CITY CODE PROVIDING FOR A SPECIAL
MUNICIPAL SERVICES TAX

The City Council of the City of Piedmont hereby ordains as follows:

SECTION 1

It is the intent of the City Council of the City of Piedmont in adopting this Ordinance to provide for the continuation of a special tax, specifically a non-ad valorem parcel tax to ensure the availability and provision of municipal services in Piedmont. Further, the availability and provision of City services and the demand for City services is closely tied to the uses and occupancies of property within the City, and it is logical to base such tax on use and occupancy of improved real property.

SECTION 2

Chapter 20B of the Piedmont City Code is hereby amended in its entirety to read as follows.

"CHAPTER 20B
MUNICIPAL SERVICES SPECIAL TAX

SECTION 20B.1 AUTHORITY TO ADOPT MEASURE

This Ordinance and the tax authorized herein is adopted pursuant to the provisions of Article 3.7 of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code (Sections 53720-53730) and the California Constitution Articles XI, Section 5, XIII A, Section 4 and XIII D, Section 3(a)(2). The tax authorized herein is based on use and occupancy of improved real property.

SECTION 20B.2 AUTHORIZATION TO LEVY SPECIAL MUNICIPAL TAX

If in any fiscal year commencing on or after July 1, 2025 the City Council shall determine that municipal services, which may include, but are not limited to, police and fire protection, paramedic services, public safety technology, equipment and emergency communications staffing, street maintenance, building regulations, library services, recreation, parks maintenance, planning and public works and similar services, are necessary for the public good, welfare and safety, and that the cost of making available such services will exceed the amount of funds generated through other revenue and income of the City for such services, then it may levy a special tax for such fiscal year on each parcel of real property within the City in a manner provided herein. This is a non-ad valorem parcel tax which, pursuant to California Constitution Article XIII D, Section 3, shall be deemed a special tax as defined pursuant to Section 53721 of the California Government Code.
SECTION 20B.3 DETERMINATION OF AMOUNT TO BE RAISED

Concurrent with the adoption of the budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services as defined in Section 20B.2 and deduct therefrom the projected revenue to be collected from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived from the tax authorized by this Ordinance for a given year.

SECTION 20B.4 MAXIMUM TAX RATE/METHOD OF ASSESSMENT

After determining the amount of tax to be raised under Section 20B.3, the City Council shall apportion said amount among the parcels of real property within the City not exempted by law or exempted pursuant to Section 20B.12, as follows:

BASIC MUNICIPAL SERVICES TAX MAXIMUM RATE SCHEDULE

<table>
<thead>
<tr>
<th>Per Parcel According to Size</th>
<th>Single Family Residence</th>
<th>Developed Commercial Properties</th>
<th>MultiFamily Residence</th>
<th>Parcels Divided by Tax Code Area Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 4,999 sq. ft.</td>
<td>$743</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5,000 to 9,999 sq. ft.</td>
<td>$835</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10,000 to 14,999 sq. ft.</td>
<td>$963</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15,000 to 20,000 sq. ft.</td>
<td>$1,101</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over 20,000 sq. ft.</td>
<td>$1,254</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0 to 10,000 sq. ft.</td>
<td></td>
<td>$1,254</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over 10,000 sq. ft.</td>
<td></td>
<td>$1,882</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Per Dwelling Unit</td>
<td></td>
<td></td>
<td>$515</td>
<td></td>
</tr>
<tr>
<td>Per Parcel</td>
<td></td>
<td></td>
<td></td>
<td>$761</td>
</tr>
</tbody>
</table>

The foregoing tax rate schedule shall apply for the 2025/2026 tax year commencing July 1, 2025, and ending on June 30, 2037. For each tax year commencing with the 2026/2027 tax year, the foregoing tax rate schedule shall be adjusted as follows:

An amount equal to the percentage increase or decrease in the Consumer Price Index (CPI) for all Urban Consumers (All items) (Not Seasonally Adjusted) for the San Francisco-Oakland-Hayward, California area, as published by the United States Department of Labor, Bureau of Labor Statistics, for the period from December 2023 to December of the fiscal year immediately prior to the year in which the percentage adjustment will apply, multiplied by the specific tax rate in the foregoing Maximum Municipal Services Tax Maximum Rate schedule. Notwithstanding the foregoing, the maximum percentage increase of this tax as compared to the same tax in the prior fiscal year shall be 4%.
For purposes of example only, if the maximum tax rate in the 2025/2026 fiscal year for a single-family resident parcel of 5,000 square feet is $835.00, and the Consumer Price Index for December 2024 is 100 and for December 2025 is 103, the increase of 3 is a 3% increase, meaning an additional maximum tax of $25.05 for the 2026-2027 fiscal year or a total maximum tax of $860.05 for such fiscal year.

The records of the Alameda County Assessor as of March 1 of the fiscal year immediately preceding the fiscal year in which the special taxes are payable shall determine whether or not any particular parcel is unimproved for purposes of this Ordinance. All improved parcels which are located entirely within the City of Piedmont shall be subject to the special taxes assessed pursuant to Chapter 20B. In addition, on improved parcels which are located partially within the City of Piedmont, all such parcels whose residents are eligible to register to vote in Piedmont and/or all such parcels which are eligible to receive services from the City of Piedmont pursuant to the 911 Emergency System as of March 1 of the fiscal year immediately preceding the fiscal year in which the special taxes are payable shall be subject to the special taxes assessed pursuant to Chapter 20B. Each parcel shall be taxed pursuant to this Section 20B.4 according to its actual use as of March 1 of the fiscal year immediately preceding the fiscal year in which any such special tax is payable.

SECTION 20B.5 HEARING, TAX LIEN AND INCLUSION IN CITY TAXES

Prior to levying a tax under this Ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing may be conducted simultaneously with a hearing relating to the annual budget for the fiscal year in which the special tax is to apply. Notice of such hearing shall be posted on the official bulletin board at City Hall at least 10 days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the proposed amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least 10 days prior to said hearing.

Following said hearing, the Council may adopt a resolution fixing the amount of tax to be raised.

SECTION 20B.6 COLLECTION

Pursuant to Government Code section 53087.4, any special tax authorized under this chapter shall be collected by the Tax Collector of the County of Alameda. Any charges made by such Tax Collector shall be paid out of funds deducted from the gross proceeds of the tax.

SECTION 20B.7 INCREASE APPROPRIATIONS LIMIT

Pursuant to California Constitution Article XIIIIB, the appropriations limit for the City of Piedmont will be increased by the aggregate sum collected by levy of this special tax in each of the years covered by this Ordinance.

SECTION 20B.8 FUNDING AND EXPENDING PROCEEDS

Proceeds of any tax levied under this Ordinance shall be deposited into the General Fund of the City.

3
SECTION 20B.9 UNEXPENDED RESIDUE

To the extent it has actually determined by an audit of the City’s finances that there is an unexpended residue (as defined hereafter) of any money raised by the City under this Ordinance for a particular fiscal year, then the City Council shall use such residue in the next fiscal year for which the tax under this Ordinance has not been established, and shall reduce the amount of the tax for such subsequent fiscal year by the amount of the unexpended residue. Unexpended residue of any money raised by the City under this Ordinance may only be used in the succeeding year for the purposes stated in this Ordinance or and to the extent there is an unexpended residue for the 2024-2025 fiscal year ending June 30, 2025, such unexpended residue shall be returned to the taxpayer on the same pro rata basis as originally levied by a refund or by a reduction in subsequent taxes. “Unexpended residue” as used in this Section 20B.9 shall mean the amount the General Fund Reserve of the City exceeds twenty-five percent (25%) of the actual general operating expenses of the City in the fiscal year in question. “General Fund Reserve” as used in this Section 20B.9 is defined as the unencumbered balance maintained in the general fund for the purpose of meeting unforeseen expenses, unrealized revenue estimates, or other emergencies of the City.

SECTION 20B.10 SEVERABILITY

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provisions or applications, and to this end the provisions this Ordinance are declared to be severable.

SECTION 20B.11 DURATION, AMENDMENT OR REPEAL

The authorization to levy a tax under this Ordinance shall expire with the fiscal year 2036-2037 ending June 30, 2037. This Ordinance, or any provision thereof, may only be amended or repealed by approval of a two-thirds majority of the voters voting on the proposition at any initiative or referendum election.

This Ordinance shall be adopted, if approved by a two-thirds majority of the voters voting on the proposition at an election to be held on Tuesday, March 5, 2024, and shall be effective commencing with the fiscal year that begins on July 1, 2025; provided that the provisions of Chapter 20B in effect on March 5, 2024 shall remain in effect for all purposes relating to the taxes provided thereunder through the fiscal year ending June 30, 2025.

SECTION 20B.12 EXEMPTIONS

The City Council may from time to time by Council resolution adopt exemptions to the tax measures set further herein.”

SECTION 3

This Ordinance shall require passage by a 4/5ths vote of the City Council in compliance with the provisions of Section 53724(b) of the California Government Code, shall be posted at City Hall after its second reading by the City Council for at least 30 days, and shall not become effective unless approved by a two-thirds majority of the voters voting on the proposition at an election to be held on Tuesday, March 5, 2024.
I certify that the foregoing ordinance was passed and adopted as a part of the consent calendar by Resolution 72-2023 at the regular meeting of the City Council of the City of Piedmont on November 20, 2023, by the following vote:

Ayes: Andersen, Cavennaugh, Long, Ramsey
Noes: None
Absent/Abstain: McCarthy

Attest: [Redacted]
Anna M. Brown, City Clerk