

CITY OF ALAMEDA RESOLUTION NO. _____

CALLING AN ELECTION IN THE CITY OF ALAMEDA TO BE CONSOLIDATED WITH THE CITY'S NEXT GENERAL MUNICIPAL ELECTION ON NOVEMBER 8, 2022, AND SUBMITTING TO THE ELECTORS A BALLOT MEASURE, "CITY OF ALAMEDA TRANSIENT OCCUPANCY TAX REGIONAL PARITY MEASURE," SEEKING AMENDMENT TO THE CITY'S TRANSIENT OCCUPANCY TAX FROM TEN PERCENT (10%) TO FOURTEEN PERCENT (14%) BY AMENDING ALAMEDA MUNICIPAL CODE CHAPTER 3-61.3 (TAX IMPOSED), ESTABLISHING THE POLICIES AND PROCEDURES FOR SUCH AN ELECTION, REQUESTING THAT THE COUNTY OF ALAMEDA CONDUCT SUCH AN ELECTION AND AUTHORIZING CITY COUNCILMEMBERS TO FILE WRITTEN ARGUMENTS FOR OR AGAINST THE MEASURE

WHEREAS, the City of Alameda provides excellent community services and maintains a strong quality of life for local residents; and

WHEREAS, the City of Alameda's Transient Occupancy Tax ("TOT") paid by hotel, motel and short-term rental guests staying in Alameda is currently at a lower rate than neighboring cities and the City Council believes the TOT should be increased to a rate similar to neighboring cities to provide locally-controlled revenue for local uses; and

WHEREAS, if enacted, a local measure would provide funding to support city services and infrastructure including maintaining 9-1-1 emergency response times, supporting fire, paramedic and police services, repairing potholes and deteriorating streets and maintaining clean and safe parks and beaches; and

WHEREAS, a local measure increasing the TOT to 14% would apply to guests who stay in local hotel/motel rooms and short-term rentals; and

WHEREAS, all money raised by the measure would be used to fund local services and infrastructure in Alameda and could not be taken away by the State; and

WHEREAS, a clear system of accountability would be required including annual independent audits and public disclosure of spending; and

WHEREAS, in order to maintain the City's financial stability and protect general city services, the City Council is placing a measure on the ballot at the statewide general election on November 8, 2022, to increase in the City's TOT from 10% to 14%; and

WHEREAS, the City Council of the City of Alameda, California desires to submit to the voters at a General Municipal Election a proposed ordinance to increase the TOT from 10% to 14%; and

WHEREAS, the City Council is authorized and directed by statute to submit the proposed ordinance to the voters.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ALAMEDA THAT:

Section 1. Pursuant to the City Charter and California Elections Code Section 9222, the City Council of the City of Alameda hereby calls an election in the City on November 8, 2022 at which it shall submit to the qualified voters of the City, a measure that, if approved, would increase the City's transient occupancy tax from 10% to 14%, as authorized by Revenue and Taxation Code section 7280. This measure shall be designated by letter by the Alameda County Elections Department. Pursuant to Election Code Section 10400 et seq., the election for this measure shall be consolidated with the established election to be conducted on November 8, 2022.

Section 2. The City Council hereby declares its intent to place before the voters at the November 8, 2022 General Municipal Election a measure to increase the City's transient occupancy tax from 10% to 14%.

Section 3. The ballot question for the measure shall read as follows:

MEASURE: City of Alameda Transient Occupancy Tax Regional Parity Measure

Shall an ordinance be adopted increasing the City of Alameda transient occupancy tax from 10% to 14%, paid by hotel/ motel/ short-term rental guests, generating approximately \$700,000 to \$910,000 annually until ended by voters, for general government use such as maintaining 9-1-1 emergency response times, supporting fire/ paramedic/ police services, repairing potholes/ deteriorating streets and maintaining clean/ safe parks/ beaches?	YES
	NO

Section 4. The text of the proposed measure is on file in the Office of the City Clerk and incorporated herein as Exhibit A.

Section 5. The ordinance authorizing the increase of the transient occupancy tax to be approved by the voters pursuant to Sections 2 and 3 of this Resolution is as set forth in Attachment A hereto. The City Council hereby approves the ordinance, in the form thereof, and its submission to the voters of the City at the November 8, 2022 general election, as required by Cal. Const. art. XIII C, § 1 subdivision (a) and § 2 subdivision (b), subject to the approval of a majority of the voters voting on the measure at the election called by the adoption of this resolution. The entire text of the ordinance, attached hereto as Attachment A, shall be made available to the public upon request. The ordinance specifies that the rate of the transient occupancy tax be increased from ten percent (10%) to fourteen percent (14%). The Operator shall collect the tax from the Transient subject to the tax and remit the funds to the City. If approved by the voters, the tax shall be in effect until repealed or amended by the voters.

Section 6. Publication of Measure. The City Clerk is hereby directed to cause notice of the measure to be published once in the official newspaper of the City of Alameda, in accordance with section 12111 of the Elections Code and section 6061 of the Government Code.

Section 7. The City Council adopts the provisions of section 9285(a) of the Elections Code to permit rebuttal arguments, if arguments have been filed in favor of or against the measure.

Section 8. Pursuant to California Elections Code section 9280, the City Council hereby directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure.

Section 9. Notice of the time and place of the election on this proposed increase to the transient occupancy tax measure is hereby given, and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

Section 10. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 11. The City Clerk is hereby authorized, instructed, and directed to procure and furnish (or cause to be procured and furnished) any and all official ballots, notices, printed matter and all other supplies, equipment and paraphernalia that may be necessary to prepare and lawfully conduct the election.

Section 12. The polls for the election shall be open at 7:00 AM on the day of said election and shall remain open continuously from said time until 8:00 PM of the same day and shall then be closed, except as provided in section 14401 of the Elections Code.

Section 13. The ballots to be used at the election shall be in form and content as required by law.

Section 14. The City Council hereby requests the Board of Supervisors to consolidate this election with the November 8, 2022, statewide general election to be held on that date.

Section 15. The approval of this Resolution is not a project for the purposes of the California Environmental Quality Act (CEQA), pursuant to Guidelines Section 15378(b)(4), which states that a project does not include the creation of government

funding mechanisms or government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. Accordingly, no CEQA review is required.

Section 16. The City Council authorizes the following members to file written arguments not exceeding 300 words in length for or against the measure described above:

Argument In Favor and Rebuttal: _____

Argument Against and Rebuttal: _____

Section 17. Pursuant to Election Code § 9285 and not more than 10 days after the final date for submitting the direct arguments, the author or a majority of authors of a direct argument may prepare and submit a rebuttal argument not exceeding 250 words in length or may authorize in writing any other person or persons to prepare, submit and sign the rebuttal argument..

Section 18. The City Clerk is hereby directed to file a certified copy of this Resolution with the Alameda County Clerk of the Board of Supervisors and the County Registrar of Voters in sufficient time so that the measure may be included in the November 8, 2022 Consolidated General Municipal Election ballot.

Exhibit A

CITY OF ALAMEDA TRANSIENT OCCUPANCY TAX
REGIONAL PARITY MEASURE

CITY OF ALAMEDA ORDINANCE NO. _____
New Series

AMENDING THE ALAMEDA MUNICIPAL CODE BY
AMENDING SECTION 3-61.3 (TAX IMPOSED) OF SECTION
3-61 (TRANSIENT OCCUPANCY TAX) OF DIVISION IX
(TAXES) OF DIVISION IX (TAXES) OF ARTICLE II
(TAXATION) OF CHAPTER III (FINANCE AND TAXATION)
INCREASING THE TRANSIENT OCCUPANCY TAX FROM
TEN PERCENT (10%) TO FOURTEEN PERCENT (14%)

WHEREAS, the City of Alameda provides excellent community services and maintains a strong quality of life for local residents; and

WHEREAS, the City of Alameda's Transient Occupancy Tax (TOT) paid by hotel, motel and short-term rental guests staying in Alameda is currently at a lower rate than neighboring cities and the City Council believes the TOT should be increased to a rate similar to neighboring cities to provide locally-controlled revenue for local uses; and

WHEREAS, if enacted, a local measure would provide funding to support city services and infrastructure including maintaining 9-1-1 emergency response times, supporting fire, paramedic and police services, repairing potholes and deteriorating streets and maintaining clean and safe parks and beaches; and

WHEREAS, all money raised by the measure would be used to fund local services and infrastructure in Alameda and could not be taken away by the State; and

WHEREAS, a clear system of accountability would be required including annual independent audits and public disclosure of spending; and

WHEREAS, in order to maintain the City's financial stability and protect general city services, the City Council is placing a 4% increase in the City's TOT ("Measure") on the ballot at the statewide general election on November 8, 2022, bringing the total TOT from 10% to 14%.

NOW, THEREFORE, BE IT ORDAINED by the People of the City of Alameda and the City Council of the City of Alameda that:

Section 1. Ordinance.

The Alameda Municipal Code is hereby amended to revise Section 3-61.3 (Tax Imposed) of Section 3-61 (Transient Occupancy Tax) of Division IX (Taxes) of Article II (Taxation) of Chapter III (Finance and Taxation) to read as follows:

3-61 TRANSIENT OCCUPANCY TAX

3-61.3 - Tax Imposed.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ~~ten (10%)~~ fourteen (14%) percent of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City the Transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator. In the event that the Transient Occupancy Tax is not paid, prior to becoming delinquent, a penalty of ten (10%) percent on the unpaid tax or a portion thereof, shall be assessed. In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. An additional penalty of fifteen (15%) percent shall accrue if the tax remains unpaid on the 90th day following the date of the original delinquency. Interest shall accrue at the rate of one and one-half of one (1½%) percent a month, or fraction thereof, on the amount of tax, exclusive of penalties, from the date the tax becomes delinquent to the date of payment. Interest and penalty shall become part of the tax.

Section 2. Environmental Compliance.

The tax approved by this Ordinance is not a project for the purposes of the California Environmental Quality Act (CEQA), pursuant to Guidelines Section 15378(b)(4), which states that a project does not include the creation of government funding mechanisms or government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. Accordingly, no CEQA review is required.

Section 3. Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 4. Effective Date.

This ordinance relates to the levy and collection of taxation and shall take effect without second reading in accordance with City Charter Section 3-12, except that in accordance with applicable laws, no tax imposed by this Ordinance shall take effect unless this Ordinance is adopted by the electorate at an election to be held on November 8, 2022.

Presiding Officer of the Council

Attest: _____
Lara Weisiger, City Clerk City of Alameda

* * * * *

APPROVED by the following vote of the People of the City of Alameda on November 8, 2022:

YESES:

NOES:

ADOPTED by Declaration of the vote at the November 8, 2022, election by the City Council of the City of Alameda on this ____ day of _____ 2022.

Lara Weisiger, City Clerk
City of Alameda

Approved as to Form:

Yibin Shen, City Attorney
City of Alameda

* * * * *

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the Council of the City of Alameda in a special meeting of the City Council assembled on the 5th day of July, 2022, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 6th day of July, 2022.

Lara Weisiger, City Clerk
City of Alameda

Approved as to Form:

Yibin Shen, City Attorney
City of Alameda

