

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN SAID CITY OF NORMAN, STATE OF OKLAHOMA, (THE CITY), ON THE 13<sup>TH</sup> DAY OF MAY, 2008, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF APPROVING OR REJECTING ORDINANCE NO. O-0708-32 OF THE CITY OF NORMAN, OKLAHOMA, LEVYING AND ASSESSING A SALES TAX OF ONE HALF OF ONE PERCENT (.5%) IN ADDITION TO PRESENT CITY AND STATE SALES TAXES UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE SALES TAX LAW OF OKLAHOMA INCLUDING, BUT NOT LIMITED TO, CERTAIN ENUMERATED SALES LISTED THEREIN; PROVIDING FOR THE PURPOSE OF THE ONE HALF OF ONE PERCENT (.5%) SALES TAX TO BE USED FOR STAFFING OF ADDITIONAL POLICE PERSONNEL AND ADDITIONAL FIRE PERSONNEL IN ACCORDANCE WITH THE STAFFING PLAN ADOPTED HEREIN, VEHICLES AND EQUIPMENT FOR SUCH PERSONNEL, ACQUIRING, CONSTRUCTING, AND EQUIPPING TWO FIRE STATIONS IN THE CITY OF NORMAN, OKLAHOMA, AND THEN FOR SUCH OTHER LAWFUL PURPOSES AS SPECIFIED HEREIN; TO BECOME EFFECTIVE ON THE 1<sup>ST</sup> DAY OF OCTOBER, 2008, AND TERMINATE ON 30<sup>TH</sup> DAY OF SEPTEMBER, 2015; PROVIDING EXEMPTIONS EXEMPTED FROM THE SALES TAX LAW OF OKLAHOMA INCLUDING, BUT NOT LIMITED TO, CERTAIN ENUMERATED EXEMPTIONS LISTED THEREIN; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF TAX; REQUIRING THE FILING OF RETURNS; PROVIDING FOR INTEREST AND PENALTIES FOR FAILURE TO PAY TAX WHEN DUE; PROVIDING FOR TAXPAYER TO KEEP RECORDS; REQUIRING VENDORS TO COLLECT TAX FROM PURCHASER AT TIME OF SALE; ESTABLISHING LIENS; AUTHORIZING THE CITY COUNCIL TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT TAX RATE; MAKING THE TAX CUMULATIVE; PROVIDING SEVERABILITY OF PROVISIONS; REQUIRING APPROVAL OF ORDINANCE BY MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; FIXING EFFECTIVE DATE; AND PROVIDING FOR THE SEVERABILITY THEREOF.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA:

- § 1. Proposition. That the Mayor of the City of Norman, Oklahoma, or in her absence or incapacity, the duly qualified Mayor Pro Tem, be and hereby is authorized and directed to call a special election to be held in the City of Norman, Oklahoma, on the 13<sup>th</sup> day of May, 2008, for the purpose of submitting to the registered, qualified voters of said City of Norman, Oklahoma, for their approval or rejection the following proposition:

PROPOSITION

“SHALL ORDINANCE NO. O-0708-32 PROVIDING FOR THE ASSESSMENT OF A SALES TAX OF ONE HALF OF ONE PERCENT (.5%) IN ADDITION TO THE PRESENT CITY AND STATE SALES TAX UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE SALES TAX LAW OF OKLAHOMA INCLUDING, BUT NOT LIMITED TO, CERTAIN ENUMERATED SALES LISTED THEREIN; PROVIDING FOR THE PURPOSE OF THE ONE HALF OF ONE PERCENT (.5%) TO BE USED, TO THE EXTENT FEASIBLE FROM THE REVENUES GENERATED HEREBY, FOR STAFFING OF FORTY-ONE (41) ADDITIONAL POLICE PERSONNEL AND THIRTY (30) ADDITIONAL FIRE PERSONNEL IN ACCORDANCE WITH THE STAFFING PLAN ADOPTED HEREIN, VEHICLES AND EQUIPMENT FOR SUCH PERSONNEL, ACQUIRING, CONSTRUCTING, AND EQUIPPING TWO FIRE STATIONS IN THE VICINITY OF 36<sup>TH</sup> AVENUE NORTHWEST AND TECUMSEH STREET AND IN THE VICINITY OF EAST ALAMEDA AND EAST 36<sup>TH</sup> AVENUE IN THE CITY OF NORMAN, OKLAHOMA, ALL TO BE OWNED EXCLUSIVELY BY THE CITY OF NORMAN AND THEN FOR SUCH OTHER LAWFUL PURPOSES OF THE CITY BE APPROVED; AND PROVIDING THAT SUCH ADDITIONAL ONE HALF OF ONE PERCENT (.5%) SHALL BEGIN TO BE LEVIED ON OCTOBER 1, 2008, AND CEASE TO BE LEVIED ON SEPTEMBER 30, 2015?”

- § 2. That such call for said election shall be by Special Election Proclamation and Notice, signed by the Mayor or Mayor Pro Tem and attested to by the City Clerk, setting forth the proposition to be voted on; that the ballots set forth in the proposition be voted upon substantially as set out in Section 1 hereof; and that the returns of said election shall be made to and canvassed by the Cleveland County Election Board.
- § 3. That the number and location of the polling places and the persons who conduct the elections shall be the same as the regular polling places and persons prescribed and selected by the Cleveland County Election Board for elections in the City of Norman, Oklahoma.
- § 4. That the Special Election Proclamation and Notice of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling such special election is hereby approved in all respects, and that the Mayor or Mayor Pro Tem is hereby authorized to execute said special election proclamation on behalf of the City, and the City Clerk is hereby authorized to

attest and affix the seal of said City to said Special Election Proclamation and Notice and cause a copy of said Special Election Proclamation and Notice to be published as required by law, and a copy thereof delivered to the Cleveland County Election Board.

- § 5. That the City Clerk shall serve or cause to be served, a copy of this Ordinance and a copy of the Special Election Proclamation and Notice of Election upon the office of the Cleveland County Election Board, not less than sixty (60) days prior to the date of the election.
- § 6. Citation and codification. This Ordinance shall be known and cited as the Norman Sales Tax Ordinance of 2008, and the same shall be codified and incorporated into the Code of Ordinances of the City of Norman, Oklahoma (the "City").
- § 7. Tax imposed. It is hereby imposed a sales tax of one half of one percent (.5%) (in addition to any and all other sales taxes now in force) to be levied upon the gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code.
- § 8. Effective date and termination. This Ordinance shall become and be effective on and after the 1<sup>st</sup> day of October, 2008, subject to approval of a majority of the registered voters of the City of Norman voting on the same in the manner prescribed by law. This Ordinance and the sales tax referenced herein shall terminate and cease to be levied seven (7) years from the effective date of this Ordinance, or on the 30th day of September, 2015 provided that this tax, at the discretion of the then sitting City Council, may be submitted to the registered voters of the City of Norman for re-approval prior to the expiration of the tax.
- § 9. Purposes of revenues. The proceeds of the one half of one percent (.5%) sales tax levied and assessed by this Ordinance shall be used, to the extent feasible from the revenues generated hereby, as follows:
- First, for staffing of forty-one (41) additional police personnel and thirty (30) additional fire personnel in accordance with the staffing plan adopted herein, vehicles and equipment for such personnel, acquiring, constructing, and equipping two fire stations in the vicinity of 36<sup>th</sup> Avenue Northwest and Tecumseh Street and in the vicinity of East Alameda and East 36<sup>th</sup> Avenue in the City of Norman, Oklahoma, all to be owned exclusively by the City of Norman and for the promotion of community relations through a philosophy of community policing which promotes a partnership and interaction between public safety personnel and the citizens of the City of Norman, and then for such other purposes as may be adopted by Council in accordance with criteria specified in section 13 below, provided it is not the intention that revenue generated from this additional tax levy be utilized to create inequities in the City of Norman Compensation system among public safety and nonpublic safety personnel.
- §10. Establishment of Citizens Public Safety Oversight Committee. A Citizens Public Safety Oversight Committee shall be established to review the expenditures of such monies and submit recommendations to Council regarding such expenditures.

- §11. Appointment and number of members. Members of the Citizens Public Safety Oversight Committee shall be appointed by the Mayor of the City of Norman upon approval by a majority of the City Council. The Committee shall consist of one member from each Ward and one member at-large. The Citizens Public Safety Oversight Committee shall not be current City employees, officials, contractors or vendors of the City.
- §12. Purposes of Citizens Public Safety Oversight Committee. The Citizens Public Safety Oversight Committee shall review the expenditure of revenues collected pursuant to this Ordinance to determine if such funds are expended for the purposes specified in the Ordinance, monitoring the successful implementation of community policing concepts, and issuing reports on their findings to the City Council and the public on an annual basis or as requested by Council, and may review and make recommendations on such other issues related to Public Safety as may be assigned to it by Council.
- §13. Staffing Plan. Revenues collected hereunder shall be expended first for the staffing, compensation and equipping of police and fire personnel over the period of the tax in accordance with the Staffing Plan set forth herein, and the excess for such other public needs as may be identified and budgeted by Council after evaluation considering at least one of the following criteria: projects or expenditures that enhance public safety services; projects or expenditures that enhance emergency management capabilities; projects or expenditures that provide direct services to the citizens; projects or expenditures that help ensure long term financial stability of the City; and/or projects or expenditures that provide for continuity of existing City services.

Year of Tax	Additional Police Personnel	Additional Fire Personnel
1	12	0
2	9	15
3	9	0
4	5	15
5	2	0
6	2	0
7	<u>2</u>	<u>0</u>
Total added Personnel	41	30

- §14. Subsisting state permits. All valid and subsisting permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this Ordinance, hereby ratified, confirmed and adopted in lieu of any requirement for an additional City permit for the same purpose.
- §15. Payment of tax. The tax herein levied shall be paid at the time and in the manner and in the form prescribed for the payment of state sales tax under the Oklahoma Sales Tax Code.
- §16. In addition to current taxes. The tax levied hereby is in addition to any and all other sales taxes levied or assessed by the City. Provided, however, that those provisions of Article IV of Chapter 8 (Sales Tax) of the Code of Ordinances, of the City of Norman, Oklahoma, not inconsistent herewith, shall apply to the sales tax levied and assessed by this Ordinance. For the purpose of this Ordinance, references in the Code of Ordinances to specific provisions of the Oklahoma Sales Tax Code shall deem to be referenced to said statutory provisions, as amended.

- §17. Amendment. The citizens of the City of Norman, Oklahoma, by their approval of this Ordinance at the election hereinabove provided for, hereby authorize the City by Ordinance duly enacted to make any such administrative and technical changes or additions in the method and manner of administration and enforcing this Ordinance as may be necessary or proper for efficiency and fairness except that the purpose, rate and limitation of time for collection of the tax herein provided shall not be changed without the approval of the qualified electors of the City as provided by law. Prior to approval of such amendatory Ordinance, the Oversight Committee established pursuant to Section 10 herein shall review and make recommendation to the Council regarding the amendment.
- §18. Provisions cumulative. Provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.
- §19. Exclusion from "Non-dedicated" UNP TIF revenues. The additional tax authorized under this Ordinance shall not be considered a "non-dedicated" tax as contemplated in the Norman University North Park Project Plan, and accordingly no revenues generated from this additional tax levied on retail sales occurring within the Increment District shall be considered part of the Sales Tax Increment apportioned to the University North Park Tax Increment Finance District.
- §20. Severability. If any section, subsection, sentence, clause, phrase or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

ADOPTED this 11<sup>th</sup> day of March, 2008.

Cindy S. [Signature]  
Mayor

NOT ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

\_\_\_\_\_  
Mayor

ATTEST:

Brenda Hall  
City Clerk