

AN ORDINANCE OF THE COUNCIL OF THE CITY OF NORMAN, OKLAHOMA, AMENDING SECTIONS 8-403 AND 8-416 OF CHAPTER 8 OF THE CODE OF ORDINANCES TO PROVIDE FOR A LIMITED TERM AND LIMITED PURPOSE "NORMAN FORWARD QUALITY OF LIFE PROJECTS SALES TAX", AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN SAID CITY OF NORMAN, STATE OF OKLAHOMA, (THE CITY), ON THE THIRTEENTH (13TH) DAY OF OCTOBER, 2015, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF APPROVING OR REJECTING ORDINANCE O-1516-5 LEVYING AND ASSESSING AN ADDITIONAL LIMITED TERM LIMITED PURPOSE SALES TAX OF ONE HALF OF ONE PERCENT (1/2%) FROM THE EFFECTIVE DATE 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; PROVIDING FOR THE ADDITIONAL ONE HALF OF ONE PERCENT (1/2%) SALES TAX TO TERMINATE FIFTEEN (15) YEARS AFTER ITS EFFECTIVE DATE; TO BE USED, TO THE EXTENT FEASIBLE FROM THE REVENUES GENERATED HEREBY, FOR THE SPECIFIED "NORMAN FORWARD QUALITY OF LIFE PROJECTS" SET OUT IN DETAIL IN ORDINANCE O-1516-5 WHICH INCLUDES: PROVIDING A NEW CENTRAL AND EAST SIDE FACILITY TO THE LIBRARY SYSTEM; PROVIDING FOR A SENIOR CITIZEN CENTER; IMPROVING AND EXTENDING JAMES GARNER AVENUE; ACQUIRING CERTAIN LAND CURRENTLY UTILIZED BY THE CITY OF NORMAN AND KNOWN AS GRIFFIN PARK, SUTTON WILDERNESS, FRANCES CATE PARK; PROVIDING A CANADIAN RIVER PARK; PROVIDING AN INDOOR AQUATICS FACILITY; IMPROVING WESTWOOD POOL; IMPROVING CITY PARKS THROUGHOUT THE CITY; PROVIDING FOR PUBLIC ART; PROVIDING SPORT COMPLEX IMPROVEMENTS AT GRIFFIN PARK FOR SOCCER FIELDS AND FACILITIES; PROVIDING SPORT COMPLEX IMPROVEMENTS AT REAVES PARK FOR BASEBALL FIELDS AND FACILITIES; PROVIDING SPORT COMPLEX IMPROVEMENTS AND FACILITIES FOR SOFTBALL AND FOOTBALL; PROVIDING MULTI-SPORT COMPLEX IMPROVEMENTS AND FACILITIES FOR INDOOR SPORTS INCLUDING BUT NOT LIMITED TO BASKETBALL AND VOLLEYBALL; PROVIDING FOR A CITIZENS REVIEW BOARD TO ENSURE FUNDS GENERATED PURSUANT TO THIS ORDINANCE ARE SPENT FOR PURPOSES PROVIDED HEREIN; PROVIDING FOR MAINTENANCE, OPERATIONS AND RESERVES; PROVIDING FOR DEBT SERVICE IF INCURRED FOR

THE ABOVE PURPOSES, AND FOR SUCH OTHER LAWFUL PURPOSES AS SPECIFIED HEREIN; PROVIDING FOR THE COLLECTION OF TAX USING THE SAME PROVISION OF CHAPTER 8 AS IS UTILIZED FOR COLLECTION OF OTHER SALES TAXES; AUTHORIZING THE CITY COUNCIL TO MAKE ADMINISTRATIVE AND TECHNICAL CHANGES AND ADDITIONS EXCEPT TAX RATE; MAKING THE TAX CUMULATIVE; REQUIRING APPROVAL OF THE ORDINANCE BY A MAJORITY OF REGISTERED VOTERS VOTING AT AN ELECTION HELD FOR SUCH PURPOSE AS PROVIDED BY LAW; FIXING THE EFFECTIVE DATE OF THE TAX FOR THE FIRST (1ST) DAY OF JANUARY 2016; 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 thirteenth day of October, 2015, 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 O-1516-5 amending Sections 8-403 and 8-416 of Chapter 8 of the Code of Ordinances to provide for a limited term and limited purpose “Norman Forward Quality of Life Projects Sales Tax”, levying and assessing a sales tax of one half of one percent (1/2%) from the effective date 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; providing for the additional one half of one percent (1/2%) sales tax to terminate fifteen (15) years after its effective date; to be used, to the extent feasible from the revenues generated hereby, for the specified “Norman Forward Quality of Life Projects” set out in detail in Ordinance O-1516-5 which includes: providing a new Central Library and East Side Facility to the Library System; providing for a Senior Citizen Center; improving and extending James Garner Avenue; acquiring certain land currently utilized by the City of Norman and known as Griffin Park, Sutton Wilderness, Frances Cate Park; providing a Canadian River park; providing an Indoor Aquatics Facility; improving Westwood Pool; improving City Parks throughout the City; providing for Public Art; providing Sport Complex

Improvements at Griffin Park for soccer fields and facilities; providing Sport Complex Improvements at Reaves Park for baseball fields and facilities; providing Sport Complex Improvements and Facilities for softball and football; providing Multi-Sport Complex Improvements and Facilities for indoor sports including but not limited to basketball and volleyball; providing for a Citizens Review Board to ensure funds generated pursuant to this Ordinance are spent for purposes provided herein; providing for maintenance, operations and reserves; and for debt service if incurred for the above purposes, and providing that the additional one half of one percent (1/2%) shall begin to be levied on the first (1st) day of January, 2016, be approved?

- § 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 Forward Quality of Life Projects Sales Tax Ordinance of 2015”, and the same shall be codified and incorporated into Chapter 8, Article IV of the Code of Ordinances of the City of Norman, Oklahoma (the “City”) as follows:

* * *

Section 8-403 – Tax Rate – Sales subject to tax.

There is hereby levied an excise tax of four (4) percent, upon the gross proceeds or gross receipts derived from all sales taxable under the Sales Tax Law of Oklahoma... [remaining provisions of this section unchanged]

* * *

Section 8-416 – Pledge of portions of tax for expenditure for certain purposes.

- (a) Seventy (70) percent of the additional or second one-percent excise tax (sales tax) will be expended solely for capital expenditures or debt service on obligations financing said capital expenditures for the City, or any public trust having the City as beneficiary, and the remaining thirty (30) percent of the additional or second one-percent tax will be expended for the general municipal government function of the City.
- (b) The additional one half percent of excise tax (sales tax) derived from the Public Safety Sales Tax of 2015 will be expended first to fund Public Safety Personnel positions that were initially funded by the Temporary Public Safety Sale Tax of 2008; to fund the addition of thirteen (13) police personnel to implement a school resource officer program, four (4) emergency communications officers, and two (2) emergency vehicle mechanics; replacement of city radio communications systems; construction of emergency operations and dispatch facility; replacement of fire trucks and apparatus; relocation and reconstruction of fire station no. 5; debt service if incurred for the above purposes.
- (c) Upon satisfaction of the purposes of subsection (b), then the revenues (sales tax) derived from the Public Safety Sales Tax of 2015 shall be accounted for as follows: three eighths of one percent (3/8%) to the General Fund and one eighth of one percent (1/8%) to the Capital Fund 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 enhance animal welfare 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.
- (d) The additional one half percent (1/2%) of excise tax (sales tax) derived from the Norman Forward Quality of Life Projects Sales Tax of 2015

shall be effective on the 1st day of January 2016 and shall continue for the fifteen years ending on the 31st day of December 2030. Revenues generated therefrom shall be administered and expended as follows:

1) Administration of revenues

- a. Limited Purpose Tax fund. There is hereby established a limited-purpose tax fund to be known as the Norman Forward Sales Tax Fund (“NFST”) into which all revenues collected pursuant to 8-416(d) shall be deposited. Monies in said limited –purpose tax fund shall be accumulated from year to year. Said fund shall be placed in an insured interest-bearing account and the interest which accrues on the fund shall be retained by the fund. Said limited-purpose tax fund shall be non-fiscal and shall not be considered in computing any levy when the City makes its estimate to the excise board for needed appropriations. Monies in said limited purpose tax fund shall be expended only for limited-purpose projects as described below.
- b. Prior to expenditure of any monies in the NFST, Council shall establish or designate by Resolution a citizen oversight board to review expenditures of such monies and submit recommendations to the Council regarding such expenditures.
- c. Projects listed in Section 8-416(d)2)a - n, inclusive, may be commenced, continued, completed, and/or concluded, in whole or in part, as and in the order deemed appropriate by Council.
- d. Projects listed in Section 8-416(d)2)a - n, that are operated through a contractual arrangement with another entity shall include negotiated provisions that maximize public access to the facilities consistent with State and Federal nondiscrimination laws, and should also include appropriate scholarship or fee waiver opportunities to those with an inability to pay that provide reasonable access to facilities or programs that require a participation cost.

2) NFST Limited- Purpose Tax Fund Projects

- a. make improvements to the Library system including acquire a site for, construct, and equip a Central Library; construct, and equip an East Branch Library on East Alameda Street;

- b. to construct and to equip a Senior Center through the renovation and refurbishing of the City owned property in the vicinity of 225 North Webster as determined by Council, first if feasible along with other municipal complex improvements to be funded from proceeds that can be generated from the sale of General Obligation Bonds authorized by voters in 2008, or second from revenues generated from the Norman Forward Quality of Life Projects Sales Tax of 2015;
- c. for improvement and extension of James Garner Avenue;
- d. for acquiring certain land currently utilized by the City of Norman and known as Griffin Park, Sutton Wilderness, and Frances Cate Park from the State of Oklahoma or its agencies, public trusts, or other record owners;
- e. to acquire a site for, construct and equip an Indoor Aquatics Facility;
- f. to construct and equip improvements to Westwood Pool facilities;
- g. to develop, improve, construct, and equip existing public parks throughout the City; and to acquire a site for, construct and equip, or develop such future parks as may be consistent with the most recently adopted Parks Master Plan and Greenway Master Plan such as, but not limited to, a Canadian River Park;
- h. to acquire, construct, maintain, and display Public Art at locations approved by City Council in an aggregate amount not to exceed one percent (1%) of construction costs of major facilities and improvements costs at community parks;
- i. to construct and equip sport complex improvements at Griffin Park for soccer fields and facilities;
- j. to construct and equip sport complex improvements at Reaves Park for baseball fields and facilities;
- k. to acquire a site for, to construct, and to equip sport complex improvements and facilities for softball and football;

- l. to acquire a site for, to construct, and to equip multi-sport complex improvements and facilities for indoor sports including but not limited to basketball and volleyball;
- m. all or part of a transportation system and/or related facilities to provide access to or from facilities included in 8-416(d)2)a – n, provided the City shall strive to seek partnerships with Federal, State, County, University or private entities to defray and manage these costs;
- n. site acquisition, site preparation, site improvements, infrastructure, parking facilities, personal property, engineering fees, architectural fees, project management fees, and/or legal fees related to one or more of the facilities listed in 8-416(d)2)a – n, provided the City shall strive to seek partnerships with Federal, State, County, University or private entities to defray and manage these costs;
- o. to provide for facility maintenance and operation once built, including but not limited to, additional personnel or contractual services, and providing reserves for equipment, maintenance, or facility replacement;
- p. to provide for the payment of principal and interest on and the costs of issuance of notes or other debt obligations in support of one or more of the facilities listed in 8-416(d)2)a – n; and those lawful municipal purposes that are consistent with enhancing the quality of life of Norman citizens through improving recreational facilities or opportunities, improving public parks, enhancing or improving the public trail systems or, improving or furthering public art opportunities.

* * *

- § 7. Tax imposed. It is hereby imposed a sales tax of one half of one percent (1/2%) (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 effective on and after the first (1st) day of January 2016, 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 and shall terminate fifteen (15) years thereafter on the thirty-first (31st) day of December 2030.

- §9. 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.
- §10. 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.
- §11. In addition to current taxes. The tax levied hereby is otherwise 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.
- §12. 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 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.
- §13. Provisions cumulative. Provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances.
- §14. 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.
- §15. 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 _____ day of
_____, 2015.

NOT ADOPTED this _____ day of
_____, 2015.

Mayor

Mayor

ATTEST:

City Clerk

SPECIAL ELECTION
PROCLAMATION AND NOTICE OF ELECTION

Under and by virtue of the Statutes of the State of Oklahoma and acts complimentary, supplementary, and enacted pursuant thereto, and Ordinance O-1516-____ dated _____, 2015, authorizing the calling of an election on the Proposition hereinafter set forth, I, the undersigned Mayor of the City of Norman, Oklahoma, proclaim and hereby give notice of an election to be held on the _____ day of _____, 2015, for the purpose of submitting to the registered qualified voters in said City the proposed Proposition:

PROPOSITION

Shall Ordinance O-1516-5 amending Sections 8-403 and 8-416 of Chapter 8 of the Code of Ordinances to provide for a limited term and limited purpose “Norman Forward Quality of Life Projects Sales Tax”, levying and assessing a sales tax of one half of one percent (1/2%) from the effective date 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; providing for the additional one half of one percent (1/2%) sales tax to terminate fifteen (15) years after its effective date; to be used, to the extent feasible from the revenues generated hereby, for the specified “Norman Forward Quality of Life Projects” set out in detail in Ordinance O-1516-5 which includes: providing a new Central Library and East Side Facility to the Library System; providing for a Senior Citizen Center; improving and extending James Garner Avenue; acquiring certain land currently utilized by the City of Norman and known as Griffin Park, Sutton Wilderness, Frances Cate Park; providing a Canadian River park; providing an Indoor Aquatics Facility; improving Westwood Pool; improving City parks throughout the City; providing for Public Art; providing Sport Complex Improvements at Griffin Park for soccer fields and facilities; providing Sport Complex Improvements at Reaves Park for baseball fields and facilities; providing Sport Complex Improvements and Facilities for softball and football; providing Multi-Sport Complex Improvements and Facilities for indoor sports including but not limited to basketball and volleyball; providing for a Citizens Review Board to ensure funds generated pursuant to this Ordinance are spent for purposes provided herein; providing for maintenance, operations and reserves; and for debt service if incurred for the above purposes, and providing that the additional one half of one percent (1/2%) shall begin to be levied on the first (1st) day of January, 2016, be approved?

The ballot used at said election shall set out the Proposition as set forth above and shall also contain the words:

- 1st ☐ YES - FOR THE PROPOSITION
2nd ☐ NO – AGAINST THE PROPOSITION

(If the voter desires to vote for the above Proposition, he shall mark the ballot accordingly; if he desires to vote against the above Proposition, he shall mark the ballot accordingly.)

That only the registered qualified voters of the City of Norman, Oklahoma, may vote upon the Proposition as above set forth. The polls shall be opened at 7:00 o'clock a.m. and shall remain open continuously until and be closed at 7:00 o'clock p.m.

The special election shall be held at the same places and in the same manner prescribed by law for conducting county and state elections and the numbers and locations of the polling places and the persons who shall conduct said election shall be the same as for county and state elections, all as respectively designated and prescribed by the County Election Board of Cleveland County, Oklahoma.

WITNESS my hand as Mayor of the City of Norman, Oklahoma, and the seal of said City affixed hereto on the _____ day of _____, 2015.

Mayor

(SEAL)

ATTEST:

CITY CLERK