

ARTICLE 14

EMERGENCY SERVICES FACILITIES TAX

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ARTICLE 14

EMERGENCY SERVICES FACILITIES TAX

SEC. 8-14.00 TITLE. This article may be cited as the City of Hayward Emergency Services Facilities Tax.

SEC. 8-14.01 DEFINITIONS. For the purposes of this article, certain words and phrases are defined and certain provisions shall be construed as herein set out, unless it is apparent from their context that a different meaning is intended:

- a. Tax Administrator. 'Tax administrator' means the Finance Director of the City or such other officer or employee of the City to whom the City Manager assigns the responsibility of administering the provisions of this article.
- b. Emergency Response Facilities. 'Emergency response facilities' means the police stations, fire stations, corporation yards, or offices for all City officials responsible for managing employees who provide police, fire, and public works emergency responses.

SEC. 8-14.10 TAX IMPOSED. For the privilege of having emergency response facilities available that are located, constructed, and rehabilitated to maximize their availability and resistance to damage, including damage from earthquakes, there is hereby imposed a tax upon persons who reside in the City and upon businesses with persons working in the City whose presence in the City is more than incidental or minimal.

SEC. 8-14.15 TAX RATES. The rates of the tax imposed by this article are as follows:

- a. As to persons who reside together in a single-family or a multi-family residence, whether such unit or units do or do not contain separate kitchen facilities, the tax shall be \$36.00 per unit per year and shall be due every two months when the bill for water service to the unit is due or at such other bimonthly dates as are provided in regulations adopted by the tax administrator.
- b. As to persons who reside together in a mobilehome within a mobilehome park, the tax shall be \$24.00 per unit per year and shall be due every two months when the bill for water service to the unit is due or at such other bimonthly dates as are provided in regulations adopted by the tax administrator.
- c. As to persons who are transients as that term is defined in article 4 of this chapter of the code the tax shall be two (2) percent of the rent as term is defined in article 4 of this chapter of the code and shall be due when the tax imposed by that article is due.
- d. As to businesses subject to taxation under article 1 of this chapter of the code where there are persons working in the city whether as employees, owners or otherwise:

- (1) Up to 3 such persons, the tax shall be \$15.00 per year;

- (2) Four to 15 such persons, the tax shall be \$35.00 per year;
- (3) Sixteen to 40 such persons, the tax shall be \$100.00 per year;
- (4) Forty-one to 100 such persons, the tax shall be \$250.00 per year; and
- (5) One hundred one and more such persons, the tax shall be \$550.00 per year;

and shall be due when the tax imposed by article 1 of this chapter is due.

- e. Notwithstanding the foregoing, where members of a household conduct a home occupation as defined under Zoning Ordinance section 10-1.3510, only the higher tax liability calculated under this section shall apply.

SEC. 8-14.20 EXEMPTIONS. This tax shall not be imposed upon any person or business if:

- a. The person is, or is part of a family that is, very-low-income as that term is now defined or is hereafter modified by the State of California;
- b. The imposition of the tax upon that person or business would violate the Constitution of the State of California or the Constitution of the United States; or
- c. The person's residence in the City is in a facility specified in Chapter 10, article 1, section 10-1.220 a.(2) (f) as it currently exists or may be modified from time to time. The facilities currently referenced in said section are a hospital, sanitarium, convalescent, rest, intermediate care, or nursing home.

SEC. 8-14.25 TAX COLLECTION. The tax constitutes a debt owed to the City that is extinguished only by payment in the manner set forth herein. The tax shall be collected as follows:

- a. As to persons residing in single-family residences, apartments, and mobilehomes in mobilehome parks, the tax shall be collected with the bill for water service sent under article 2 of chapter 11 of this code, by direct billing, or by such other means as the tax administrator determines is efficient and effective for the collection of the tax.
- b. As to persons who are transients as that term is defined in article 4 of this chapter, the tax shall be collected at the same time and in the same manner as the transient occupancy tax of the City is collected.
- c. As to businesses subject to taxation pursuant to article 1 of this chapter of this code, the tax shall be collected at the same time and in the same manner as the tax on businesses that is imposed by article 1 of this chapter of the code is collected.

SEC. 8-14.30 REFUNDS. Whenever the amount of the tax or any penalty or interest thereon has been overpaid or erroneously collected or received by the tax administrator, the amount of the tax overpaid or erroneously collected or received shall be refunded, provided that a demand for refund is received within one year of the date of the occurrence of the overpayment or erroneous collection or receipt.

SEC. 8-14.40 ADMINISTRATIVE REGULATIONS. The tax administrator shall have the power to adopt regulations to implement the provisions of this article. A copy of any administrative regulations adopted by the tax administrator shall be kept on file in the office of the City Clerk. Failure to comply with any regulation adopted by the tax administrator shall constitute a violation of this article.

SEC. 8-14.50 PENALTIES AND INTEREST. In addition to the amounts set forth in section 8-14.15 hereof, penalties and interest shall be imposed for failure to pay the tax within the time required. The amount and time and manner of collection of the penalties and interest shall be as follows:

- a. Persons residing in single-family residences, apartments, and mobilehomes in a mobilehome park who fail to pay the tax imposed by this article within the time required shall pay penalties and interest as if they were operators subject to the provisions of section 8-4.27 or successor provision of this code.
- b. Penalties and interest shall be imposed, be payable, and be collected respecting persons who are transients as that term is defined in article 4 of this chapter in accordance with the provisions of that article.
- c. Penalties and interest shall be imposed, be payable, and be collected from businesses subject to taxation pursuant to article 1 of this chapter in accordance with the provisions of article 1 of this chapter.
- d. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

SEC. 8-14.60 JOINT AND SEVERAL TAX LIABILITY. The tax liability created pursuant to this article shall be joint and several.

SEC. 8-14.65 EXPIRATION. This article shall expire, and collection of the tax imposed by this article shall terminate, on December 31, 2027.