



**CITY OF OAKLAND  
BLUE RIBBON EQUITABLE BUSINESS TAX TASKFORCE**

**REGULAR MEETING  
Meeting Agenda  
Thursday, September 16, 2021  
6:00 PM  
Via Teleconference**

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Blue Ribbon Equitable Business Tax Taskforce Members:

Adrianna Fike  
Michael Katz  
Tasion Kwamilele  
Cynthia Larsen – **Vice Chairperson**  
Zain Oke  
Liz Ortega  
Daniel Swafford  
Ari Takata-Vasquez - **Chairperson**  
Minh Tsai  
Ben Wanzo  
Winter Williams

Task Force website: [City of Oakland | Blue Ribbon Equitable Business Tax Task Force](#)

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**Pursuant to the Governor's Executive Order N-29-20, Blue Ribbon Equitable Business Tax Taskforce Members, as well as City staff, will participate via phone/video conference, and no physical teleconference locations are required.**

**PUBLIC PARTICIPATION**

The Oakland Blue Ribbon Equitable Business Tax Taskforce encourages public participation in the online board meetings. The public may observe and/or participate in this meeting in several ways.

**OBSERVE:**

- To observe the meeting by video conference, please click on this link:  
<https://us02web.zoom.us/j/83616493506?pwd=djZxTTRxc3FKSHR4aDUzYnJHQzQvZz09>  
Passcode: 384984 at noticed time.

Instructions on how to join a meeting by video conference are available at:  
<https://support.zoom.us/hc/en-us/articles/201362193>, which is a webpage entitled “Joining a Meeting”

- To listen to the meeting by phone, please call the numbers below at the noticed meeting time:  
Dial (for higher quality, dial a number based on your current location):

One tap mobile :

[US: +16699006833,,83616493506#,,,,\\*384984#](tel:+16699006833,,83616493506#,,,,*384984#) or  
[+12532158782,,83616493506#,,,,\\*384984#](tel:+12532158782,,83616493506#,,,,*384984#)

**Or Telephone:**

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 312 626 6799 or +1 929 205 6099

Webinar ID: 836 1649 3506

Passcode: 384984

International numbers available: <https://us02web.zoom.us/j/kxadPAqUZ>

After calling any of these phone numbers, if you are asked for a participant ID or code, press #. Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663>, which is a webpage entitled “Joining a Meeting By Phone.”

**PROVIDE PUBLIC COMMENT:** There are three ways to make public comment within the time allotted for public comment on an eligible Agenda item.

- **Comment in advance:** To send your comment directly to the Blue Ribbon Equitable Business Tax Taskforce and staff BEFORE the meeting starts, please send your comment, along with your full name and agenda item number you are commenting on, to [BlueRibbonTaskForce@oaklandca.gov](mailto:BlueRibbonTaskForce@oaklandca.gov). Please note that eComment submissions close one (1) hour before posted meeting time. All submitted public comment will be provided to the Task Force Members prior to the meeting.
- **By Video Conference:** To comment by Zoom video conference, click the “Raise Your Hand” button to request to speak when Public Comment is being taken on an eligible agenda item at the beginning of the meeting. You will then be unmuted, during your turn, and allowed to participate in public comment. After the allotted time, you will then be re-muted. Instructions on how to “Raise Your Hand” are available at: <https://support.zoom.us/hc/en-us/articles/205566129>, which is a webpage entitled “Raise Hand In Webinar.”
- **By Phone:** To comment by phone, please call on one of the above listed phone numbers. You will be prompted to “Raise Your Hand” by pressing STAR-NINE (“\*9”) to request to speak when Public Comment is being taken on an eligible agenda item at the beginning of the meeting. Once it is your turn, you will be unmuted and allowed to make your comment. After the allotted time, you will be re-muted. Instructions of how to raise your hand by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663>, which is a webpage entitled “Joining a Meeting by Phone.”

If you have any questions about these protocols, please e-mail [BlueRibbonTaskForce@oaklandca.gov](mailto:BlueRibbonTaskForce@oaklandca.gov)

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Do you need an ASL, Cantonese, Mandarin or Spanish interpreter or other assistance to participate? Please email [SAzimi@oaklandca.gov](mailto:SAzimi@oaklandca.gov) or call (510) 238-2972 for TDD/TTY five days in advance.

¿Necesita un intérprete en español, cantonés o mandarín, u otra ayuda para participar? Por favor envíe un correo electrónico a [SAzimi@oaklandca.gov](mailto:SAzimi@oaklandca.gov) o llame al (510) 238-2972 para TDD/TTY por lo menos cinco días antes de la reunión. Gracias.

您需要手語, 西班牙語, 粵語或國語翻譯服務嗎? 請在會議前五個工作日電郵 [SAzimi@oaklandca.gov](mailto:SAzimi@oaklandca.gov) 或 致電 (510) 238-2972 TDD/TTY.

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- 1. Roll Call and Determination of Quorum**
  - 2. Public Comment:** Speakers will be called on by the facilitator as speakers “raise their hand” through video conference or by telephone to speak on Agenda items. Comments for matters not on the Agenda will be taken during Open Forum. All speakers will be allotted a maximum of two minutes to address the Task Force, unless amended by the Chair.
  - 3. Approval of Draft Minutes of August 5 and 19, 2021 Meetings**
  - 4. Speaker:**
    - A. Hilary Abell, Co-Founder, Project Equity**
  - 5. Staff Updates:**
    - A. Proposed Revised Master Calendar**
    - B. Tax Modeling: discussion of tax scenarios**
  - 6. Ad Hoc Committees Updates:** Task Force will discuss the progress of Ad Hoc Committees.
    - A. Committee 1, Use of Funds**
    - B. Committee 2, Review of proposals called City Council and City Council Alternate**
    - C. Committee 3, Review of proposals from former subcommittee C**
  - 7. Action items**
    - A. The Task Force may take action on tax rate proposals from Task Force members, or ad hoc committees.**
  - 8. Agenda Requests for Future Meetings**

Task Force members may use this opportunity to address new issues for Task Force business. New items will be referred to an Ad Hoc Committee for action, outreach, research and/or deliberation or scheduled to a subsequent Task Force meeting.
  - 9. Open Forum**
  - 10. Adjournment**

The meeting will adjourn upon the completion of the Task Force’s business.
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## **BLUE RIBBON EQUITABLE TASK FORCE ACTION MINUTES - THURSDAY, AUGUST 5, 2021**

Meeting was called to order at 6:17 pm by Rogers Agaba.

1. **Roll Call:** Takata-Vasquez, Larsen, Oke, Swafford, Williams, and Wanzo were present. Katz, Kwamilele, Ortega and Tsai were absent. There was a quorum.
2. **Public Comment**

Rick DaSilva, Chinatown Chamber of Commerce Board Member, asked the Task Force to consider the impact of the recommended changes to businesses that high gross sales, but extremely small profit margins (ex: Chinatown grocery stores). He noted the Chamber would be willing to schedule a meeting with those businesses and the Task Force.

Carl Chan, President of Chinatown Chamber of Commerce, stated he had spoken with many businesses (grocery stores) and they wanted him to relay to the task force, that many of the grocery stores in Chinatown and Fruitvale area had very small profit margins. He requested the Task Force speak with those businesses.

3. **Speakers:**
  - A. **Heidi Pickman, Vice President, Programs & Policy, California Association of Micro Enterprise Opportunity; and**
  - B. **Edward Del Beccaro, Executive Vice President, SF Bay Area Regional Manager of TRI Commercial Real Estate Services, Inc.**

Heidi Pickman a presentation on A Strong Local Entrepreneurial Ecosystem for Recovery. She reviewed the history of the The Hatch and value of small business. She mentioned how small business recovery needs were: coaching, capital, connections, culture, and climate. She explained what CAMEO was, who they served, and what they did. She reviewed their programs: CDFI Incubator, CAMEO Academy, and Fostering Ecosystems. She also provided a brief history about herself.

Discussion held pertaining to the top needs being: investment in the small business ecosystem, KIVA Hub (small business loans), and the Business Service Center.

Discussion held concerning how CAMEO did not provide any direct services, but they worked with other businesses who did.

Edward Del Beccaro provided a brief description of his background. He provided a presentation of the City of Oakland's mid-year economic profile for 2021. He reviewed the industry change by number of employees and the industries affected. He also reviewed the City's mid-year real estate for 2021. He went of the progressive tax structure and the effects on commercial real estate. He went over the impacts of raising the cost of business. He stated there were businesses that were not aware of the potential tax increase. He recommended conducting a comprehensive

survey of 100+ small and large businesses within the City pertaining to their views on the proposal; what was Oakland doing to create a revenue model that attracted businesses in order to be competitive/attractive/grow revenue; create a two-tier gross receipts tax; and dedicate any net increase in general revenue funds to invest in infrastructure and workforce education that would attract new businesses.

Discussion held pertaining to how tax rates were only part of what a business considered when moving to a city.

Discussion held concerning how to have two tiers; one for small business (150 people or less) and another tier for larger businesses.

#### **4. Proposed Task Force's Analyses and Recommendation Report Outline & Timeline**

Huey Dang reviewed the outline that staff had created. He stated it was the Task Force's report and could be written however they liked, staff was just providing an outline based on the feedback they had received. He stated staff would write the report on behalf of the Task Force and bring it back for the Task Force to review and approve. He noted the Chair and Vice Chair would sign off on the report. He stated the task force would need to adopt a plan by September 2<sup>nd</sup> and staff would bring back a finalized report for September 30<sup>th</sup>. It would be brought to Council on October 19<sup>th</sup> for a vote.

Discussion held pertaining to how the Task Force needed to focus on the recommendation section of the report.

Discussion held concerning holding a special ad hoc committee to work on the report between the two September meetings to create the report to be presented to the full Task Force, item to be placed on the next agenda.

Discussion held regarding how the Task Force should plan on voting on rates at the next meeting.

#### **5. Ad Hoc Committee Updates:**

- A. Committee A – Job Quality & Employment - .They discussed the impact of the proposed rate that Committee C had presented and planned to discuss at their next meeting – changes they would recommend.
- B. Committee B – Business Mobility, Real Estate, Attraction & Retention – also looked at Committee C's proposal in relation to what they were looking to recommend. They also looked at mobility and public utilities.
- C. Committee C – Tax Categories & Implementation – looked into line items. Stated discussed tax holiday and minimum tax. Also discussed how tax holidays could be applied differently. They provided a quick overview of the three options they had for a tax holiday.

## **6. Agenda Requests for Future Meetings**

Items to be placed on next agenda: possibly adding a special ad hoc committee meeting between the two regular Task Force meetings in September, reports on current ad hoc committees a, b, and c, discuss tax holidays, and possibly setting a minimum tax.

## **7. Open Forum**

None.

## **8. Adjournment**

Meeting adjourned at 7:58 p.m. Next meeting will be August 19, 2021, at 6:00 pm.

**BLUE RIBBON EQUITABLE TASK FORCE  
ACTION MINUTES - THURSDAY, AUGUST 19, 2021**

Meeting was called to order at 6:02 pm by Chuck Maurer.

1. **Roll Call:** Takata-Vasquez, Larsen, Katz, Kwamilele, Ortega, Swafford, Wanzo, and Williams were present. Oke, and Tsai were absent. There was a quorum.

*Chair Takata-Vasquez moved, seconded by Board Member Swafford to switch items 4 and 5 on the agenda.*

*Board polled as follows: Takata-Vasquez, Larsen, Katz, Kwamilele, Ortega, Swafford, and Wanzo voted “aye.” Motion carried.*

2. **Public Comment**

None.

3. **Speakers:**

- A. **Antonio Banuelos, Revenue Manager, City of Richmond**

Antonio Banuelos, advised over the last year he oversaw the implementation of the City of Richmond’s Measure U (gross receipts tax - change of business tax capitalization and methodology). The change would be implemented in January 2022. He stated their expenditures were more than their revenues and his city was looking at ways to increase their revenue. Several options were presented, and the business community was included. He stated the measure successful passed. He noted their prior structure was based on the number of employees. He advised that the new model included different rates for different industries and the higher the gross receipts, the higher the taxes. He noted they were looking to implement policies that worked for both staff and businesses. He stated there were still areas they were looking to clean up as they lacked clarification, so they were looking at what other municipalities were using. He stated they were the first city to use a combination of gross receipts and tiers.

Discussion held concerning how Richmond’s prior tax rate was based on the number of employees and was the reason they were looking to change.

Board Member Williams arrived at 6:17 pm. <https://oakland.granicus.com/player/clip/4421>

Discussion held regarding how they were going from one category to five categories.

Discussion held pertaining how the number of employees did not affect the tax rate for Richmond’s new business tax plan.

4. **Ad Hoc Committee Updates:**

- A. Committee A – Job Quality & Employment - they discussed the models and looked at different scenarios. They reviewed the spreadsheets that had been

sent. They were concerned with a high rate that was being proposed and how it would affect some businesses.

- B. Committee B – Business Mobility, Real Estate, Attraction & Retention – continued looking at the model they had been previously working on.
- C. Committee C – Tax Categories & Implementation – they are hoping the consulting can use the proposal that Board Member Ortega had sent after their last meeting.

Board Member Ortega noted her concern about not having all the materials and being provided materials without any indication of where they came from. She stated others had been able to show a PowerPoint even though it was not included in the packet.

Discussion held concerning how the vote was not to make a final decision, but to try and narrow the scope.

Discussion held regarding how the Board would like to have information prior to the meetings, so that they could look at the full document and not just what was being shared on the screen.

## **5. Staff Updates**

### **A. Tax modeling: discussion of tax scenarios**

Matt Newman, Blue Sky, shared the city's proposal next to Board Member Ortega's recommendation – which there was a minimum \$60 charge. He stated the tax cut for small business was countered by the admin headquarters tax. He stated the admin headquarters tax were preliminary as they could only use public numbers and they may be missing numbers and or information. He stated there were only a few businesses that would be affected by the admin headquarters tax.

Discussion held concerning why a vote would need to be made at the meeting this evening.

Discussion held pertaining to how staff would need time to create the report.

Discussion held regarding how staff had reached out to San Francisco without them responding.

Board Member Ortega stated she had Ted Egan confirmed to attend the next meeting.

Discussion held concerning how there was small number of businesses that made over \$100 million.

Discussion held pertaining to how Board Member Ortega had based her proposal off San Francisco's model.

Discussion held regarding how the Task Force was looking at a \$60 tax for small businesses.

Discussion held concerning how most of the models had the \$60 minimum and should be included in future models.

Discussion held pertaining to how the Task Force could form a consensus on one or two models and work from those.

Discussion held regarding how the Task Force would like to wait until after hearing from San Francisco before voting.

Discussion held concerning with coming up with a targeted amount and then look at the categories to determine the tax.

Board member Swafford moved that one ad hoc committee review the City Council proposal, another ad hoc committee review option C2, and another ad hoc committee discuss the use of funds and other related issues (particularly use of funds for Oakland businesses to be included in the final report as recommendations to Council).

Board Member Williams stated would like to amend that an ad hoc committee be established to discuss how the funds from the **tax** increase be used.

Discussion held regarding whether the ad hoc committees were making the decisions and the full board would be able to respond.

Discussion held pertaining to how the full board would hear what the ad hoc committees brought forward, and it would be the full board who would vote on what was presented to Council.

Chair Takata-Vasquez stated that the three ad-hoc committees should discuss the three presentations that were currently on the screen.

City Attorney Mitesh Bhakta stated there needed to be a vote made to extend the meeting.

***Chair Takata-Vasquez moved, seconded by Vice-Chair Larsen to extend the meeting to 8:30 pm.***

***Board polled as follows: Takata-Vasquez, Larsen, Katz, Kwamilele, Ortega, Swafford, Wanzo, and Williams voted "aye." Motion carried.***

Board Member Swafford stated he was amendable to removing the portion of the motion regarding the use of funds, he stated he would participate on any other ad hoc committees.

Board Member Williams stated she would also not participate on any other ad hoc committees.

City Attorney Mitesh Bhakta noted the motion was: To establish an ad hoc committee to discuss how to use funds raised for business development and other related activities.

***Board Member Swafford moved, seconded by Board Member Williams to establish an ad hoc committee to discuss how to use funds raised for business development and other related activities.***

***Board polled as follows: Takata-Vasquez, Larsen, Kwamilele, Swafford, Wanzo, and Williams voted “aye.” Katz and Ortega voted “nay.” Six “ayes,” two “nays.” Motion carried.***

Discussion held pertaining to what models should be discussed in the ad hoc committees.

***Board member Swafford moved, seconded by Board Member Katz that one ad hoc committee review the City Council proposal and another ad hoc committee review option C2.***

***Board Member Ortega stated she would like to make a friendly amendment to the motion that option 3 be included in discussion with the Council proposal and that she would second the motion. Board Member Swafford agreed.***

***Board polled as follows: Takata-Vasquez, Larsen, Katz, Kwamilele, Ortega, Swafford, Wanzo, and Williams voted “aye.” Motion carried.***

Chair Takata-Vasquez stated she would poll the members and they could not what ad hoc committee they would like to serve on:

City Council and option 3: Katz, Kwamilele, Ortega, Larsen

Option C2: Wanzo, Takata-Vasquez,

Board Members Swafford and Williams opted to not serve on either of tax proposal ad hoc committee as they were on the ad hoc committee to discuss funds.

## **6. Agenda Requests for Future Meetings**

Items to be placed on next agenda: discussion on what constitutes a small business and what the cut off was, Ted Egan from San Francisco, and employees versus revenues regarding taxes.

## **7. Open Forum**

Mike Egan requested the names of the members who served on the ad hoc committees.

Chuck Maurer read off the names.

## **8. Adjournment**

Meeting adjourned at 8:30 p.m. Next meeting will be September 2, 2021, at 6:00 pm

# Blue Ribbon Equitable Business Tax Task Force

## Master Calendar & Tentative Schedule

**(Proposed Revision September 16, 2021)**

### Task Force Duties and Functions

Pursuant to Resolution [88478 C.M.S.](#), the Blue Ribbon Equitable Business Tax Task Force (“Task Force”) comprises 11 members serving the term from the date of appointment and ending on January 1, 2022. The Task Force is to carry out the analysis of the Business Tax rates, as described in Section 5.04.205 of Resolution No. [88227 C.M.S.](#), engage in community and stakeholder outreach, and provide policy recommendations to the City Council of the economic impact of the recommended business tax rates by October 31, 2021.

### Meetings

Regular meetings of the Task Force are held every other Thursday during the calendar year 2021 at 6:00 p.m. unless the meeting is publicly posted to begin at a different time or cancelled at the request of the Task Force.

Meetings are to be held via video chat platform Zoom until further notice. Meetings are to open to the public and enable public comments

Date	Time	Location	Notes
April 15, 2021	6pm – 8pm	Zoom	• Special Meeting
April 29, 2021	6pm – 8pm	Zoom	• Regular Meeting
May 13, 2021	6pm – 8pm	Zoom	• Regular Meeting
May 27, 2021	6pm – 8pm	Zoom	• Regular Meeting
June 10, 2021	6pm – 8pm	Zoom	• Regular Meeting
June 24, 2021	6pm – 8pm	Zoom	• Regular Meeting
July 8, 2021	6pm – 8pm	Zoom	• Regular Meeting
July 22, 2021	6pm – 8pm	Zoom	• Regular Meeting
August 5, 2021	6pm – 8pm	Zoom	• Regular Meeting
August 19, 2021	6pm – 8pm	Zoom	• Regular Meeting

Date	Time	Location	Notes
September 2, 2021	6pm – 8pm	Zoom	<ul style="list-style-type: none"> <li>• Regular Meeting</li> </ul>
September 16, 2021	6pm – 8pm	Zoom	<ul style="list-style-type: none"> <li>• Possible Vote on Recommended Tax Rates &amp; Use of (add'l) Funds</li> </ul>
September 30, 2021	6pm – 8pm	Zoom	<ul style="list-style-type: none"> <li>• Possible Vote on Recommended Tax Rates &amp; Use of (add'l) Funds</li> </ul>
October 14, 2021	6pm – 8pm	Zoom	<ul style="list-style-type: none"> <li>• Draft report is to be distributed for review and comments by this date.</li> <li>• Discuss/Revise Task Force's Report &amp; Recommendations</li> </ul>
October 28, 2021	6pm – 8pm	Zoom	<ul style="list-style-type: none"> <li>• Finalize Task Force's Report &amp; Recommendations</li> </ul>
November 16, 2021	1:30 PM	Tele Conference	<ul style="list-style-type: none"> <li>• City Council Meeting</li> <li>• Task Force Chair or Vice Chair to present report and recommendations</li> <li>• Q&amp;A</li> </ul>



Building a resilient  
economy  
& addressing the racial  
wealth gap

through

**EMPLOYEE  
OWNERSHIP**

{ Project Equity }

# Employee ownership

can create economic resiliency for working families of all racial and economic backgrounds and a more inclusive Bay Area economy



# Working poverty

Families lack economic  
opportunity & resilience

# Racial inequity

Black and Latino families  
have even **lower incomes**  
& **less wealth**

## Twin small business crises, nationally & locally

### Silver Tsunami

1 in 5

small businesses sell



### COVID-19

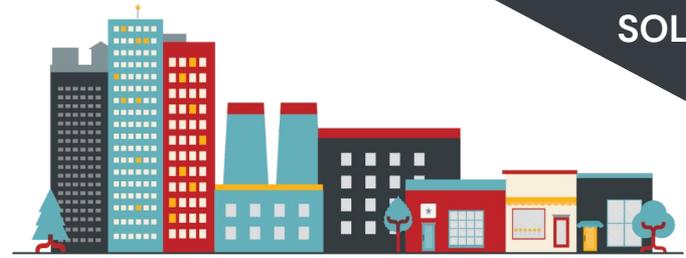
~200,000

businesses closed

Plus a job quality crisis, gentrification & a racial reckoning

Source: Opportunity Insights Economic Tracker, 2021; Small Business Pulse Survey, 2021

Employee ownership  
expands wealth &  
increases economic  
resilience



## Helping build:

Stronger businesses

Stronger communities

Greater worker wealth

- Business ownership
- Professional development
- Home ownership & other assets

Racial Equity

# Employee ownership benefits workers & businesses



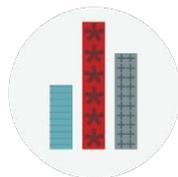
## Workers

- 33% higher median income
- 53% longer median job tenure
- 92% higher household net worth



## During the pandemic

- 3-4x more likely to retain staff
- Standard hours & salaries maintained at much higher rates
- Safer work environment



## Businesses

- 8.5% higher profit margins
- 2% faster growth in sales & employment

# The Case for Employee Ownership is clear

**100s of studies document major benefits of employee ownership for businesses, workers and communities**

- Business growth, profitability, and longevity
- Employee engagement and retention
- Better compensation and benefits
- Profit sharing, asset building, retirement savings
- Greater job security and stability
- Psychological safety
- Fewer layoffs, especially during recessions
- Reduced government spending
- Community development
- Reduced racial and gender inequality



[www.project-equity.org/whitepaper](http://www.project-equity.org/whitepaper)

# Local, state & federal policies for employee ownership

	<b>Local</b>	<b>State</b>	<b>Federal</b>
<b>Awareness and education</b>	Cities and counties contract with EO experts	Fund efforts by nonprofits, state center, SBDCs, WDBs	Fund state EO centers Fund SBDCs, WDBs, MEPs
<b>Feasibility subsidies get business owners to take 1<sup>st</sup> step</b>	Subsidize directly	Subsidize directly Support SBDCs and WDBs to subsidize	Support SBDCs and WDBs to subsidize
<b>Loan guarantees</b>	Harder to do, but local loan funds could play a role	State guarantees (like in CA via the IBank)	Remove SBA loan guarantee barriers – <a href="#">Capital for Cooperatives Act</a>

Project Equity's

# Employee Ownership Transition Process

**STEP 1**  
**EXPLORATION**



**STEP 2**  
**FEASIBILITY**



**STEP 3**  
**TRANSITION**



{ CLOSING  
THE SALE }

**STEP 4**  
**THRIVE**





## A Slice of New York

San Jose & Sunnyvale, CA

Founded in 2006, Employee-owned since 2017

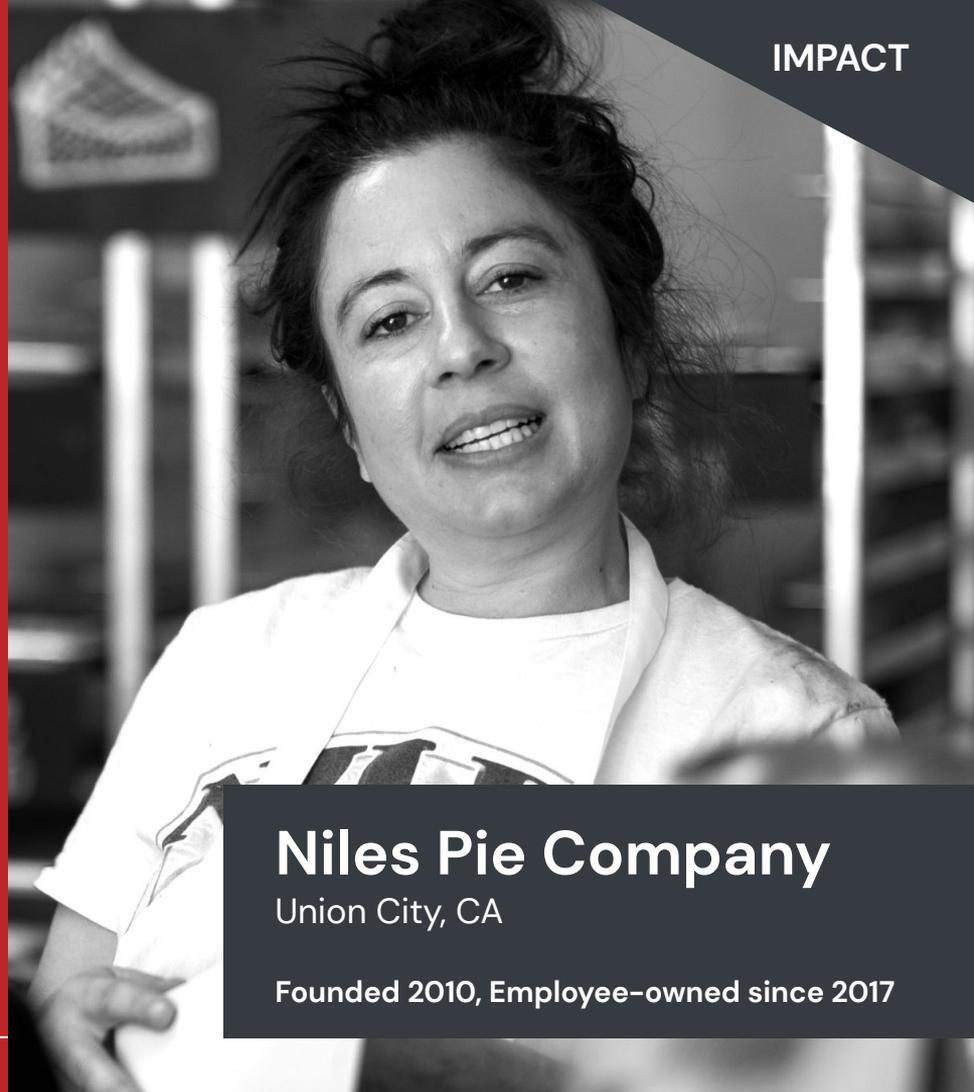
## Building worker wealth

A Bay Area worker coop  
 distributed  
**>\$500,000**  
 in profits over 2 yrs  
 30+ workers

## Families have savings

One Alameda County worker coop distributed significant profits to its worker-owners just one year after the original owner sold the business to her employees.

Equivalent to **\$4.50/hour**  
(would be a **30% increase** over \$15 minimum wage)



### Niles Pie Company

Union City, CA

Founded 2010, Employee-owned since 2017

# Locally-rooted small businesses

Oakland has:

- More than 20 worker cooperatives!
- Almost 30 companies with Employee Stock Ownership Plans
- Several national organizations that are Employee Ownership leaders with their HQs here
- Several neighboring cities promoting EO: including San Francisco, Berkeley & Santa Clara



These national organizations, as well as the National Center for Employee Ownership, are based in Oakland.

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**Thank you!**

**Project Equity**  
1201 Martin Luther King Jr. Way  
Suite 200  
Oakland, CA 94612



**Hilary Abell**  
Co-founder  
[hilary@project-equity.org](mailto:hilary@project-equity.org)

**{ Project Equity }**

[project-equity.org](http://project-equity.org)