

CITY OF OAKLAND

BUSINESS TAX BOARD OF REVIEW

AGENDA

Pursuant to Section 54953(e)(1) of the Government Code, members of the Tax Board of Review as well as City staff and other participants will join the meeting via phone/video conference and no teleconference locations are required.

Regular Meeting

Date: Thursday, December 15, 2022

Time: 1:30 PM Pacific Time (US and Canada)

OBSERVE:

•To observe the meeting by video conference, please click on this link:

<https://us02web.zoom.us/j/89352541379?pwd=dG9uOStFOS81dkxTbnluc0pCSXF4dz09>

Meeting ID: 893 5254 1379

Passcode: 970949

Dial by your location

+1 669 900 6833 US (San Jose)

+1 669 444 9171 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 893 5254 1379

Passcode: 970949

Find your local number: <https://us02web.zoom.us/j/89352541379>

COMMENT:

There are two ways to submit public comments.

- 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 be permitted to speak during your turn, allowed to comment, and after the allotted time, re-muted. Instructions on how to “Raise Your Hand” are available here.
- To comment by phone, please call on one of the above listed phone numbers. You will be prompted to “Raise Your Hand” by pressing “*9” to speak when Public Comment is taken. You will be permitted to speak during your turn, allowed to comment, and after the allotted time, re-muted. Please unmute yourself by pressing “*6”.

If you have any questions, please email BTBOR@Oaklandca.gov

**CITY OF OAKLAND
BUSINESS TAX BOARD OF REVIEW
AGENDA**

1) CALL TO ORDER

2) ROLL CALL

3) RESOLUTION TO CONTINUE TELECONFERENCE MEETINGS

The Board will consider adopting a resolution determining that conducting in-person meetings of the Oakland Business Tax Board of Review would present imminent risks to attendees' health and electing to continue conducting meetings using teleconferencing in accordance with California Government Code Section 54953(e) as amended by California Assembly Bill No. AB-361.

4) PUBLIC COMMENT

- a. COMMENT ON ALL ACTION ITEMS WILL BE TAKEN AT THIS TIME. COMMENTS FOR ITEMS NOT ON THE AGENDA WILL BE TAKEN DURING OPEN FORUM.

5) APPEALS

- a. CASE ID #: 2022-BT-N-00247442
- b. CASE ID #: 2022-BT-N-00219336

6) OPEN FORUM

7) ADJOURNMENT


CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

RESOLUTION NO. 22-003 C.M.S.

RESOLUTION DETERMINING THAT CONDUCTING IN-PERSON MEETINGS OF THE OAKLAND BUSINESS TAX BOARD OF REVIEW WOULD PRESENT IMMINENT RISKS TO ATTENDEES' HEALTH, AND ELECTING TO CONDUCT MEETINGS USING TELECONFERENCING IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE SECTION 54953(e), A PROVISION OF AB 361.

WHEREAS, on March 4, 2020, Governor Gavin Newsom declared a state of emergency related to COVID-19, pursuant to Government Code Section 8625, and such declaration has not been lifted or rescinded. (See <https://www.gov.ca.gov/wp-content/uploads/2020/03/3.4.20-Coronavirus-SOE-Proclamation.pdf>); and

WHEREAS, on June 17, 2022 Gavin Newsom issued Executive Order N-11-22 reaffirming that a State of Emergency exists in California as a result of COVID-19. (See <https://www.gov.ca.gov/wp-content/uploads/2022/06/6.17.22-COVID-EO-Rollback-signed.pdf>); and

WHEREAS, on March 9, 2020, the City Administrator in their capacity as the Director of the Emergency Operations Center (EOC), issued a proclamation of local emergency due to the spread of COVID-19 in Oakland, and on March 12, 2020, the City Council passed Resolution No. 88075 C.M.S. ratifying the proclamation of local emergency pursuant to Oakland Municipal Code (O.M.C.) section 8.50.050(C); and

WHEREAS, City Council Resolution No. 88075 remains in full force and effect to date; and

WHEREAS, the Centers for Disease Control (CDC) continues to recommend physical distancing of at least six (6) feet whenever possible, avoiding crowds and poorly ventilated spaces, particularly for people who are not fully vaccinated or who are at higher risk of getting very sick from COVID-19. (See <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>); and

WHEREAS, the CDC recommends that families with children under 5 and unvaccinated household members continue to take steps to prevent COVID-19 infection including distancing. (See <https://www.cdc.gov/coronavirus/2019-ncov/groups/families-covid-19.html>); and

WHEREAS, the CDC continues to caution that older adults remain more likely to get very sick from COVID-19. (See <https://www.cdc.gov/aging/covid19/covid19-older-adults.html>.); and

WHEREAS, the CDC, the California Department of Public Health, and the Alameda County Public Health Department all recommend that people experiencing COVID-19 symptoms or who have tested positive for COVID-19 stay home. (See <https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/steps-when-sick.html>.); and

WHEREAS, the CDC still finds that COVID-19 vaccines are highly effective at preventing severe illness, hospitalizations and death and continues to recommend that all eligible persons get vaccinated for COVID-19 and stay up to date on their COVID-19 vaccines. (See <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>.); and

WHEREAS, vaccinated persons may still get COVID-19 and can spread the virus to others. (See <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/effectiveness/why-measure-effectiveness/breakthrough-cases.html>.); and

WHEREAS, anyone infected with COVID-19 can spread the virus, even if they do not have symptoms. (See <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/how-covid-spreads.html>.); and

WHEREAS, the City's public-meeting facilities are indoor facilities not designed to ensure circulation of fresh/outdoor air, particularly during periods of cold and/or rainy weather, and were not designed to ensure that attendees can remain six (6) feet apart; and

WHEREAS, holding in-person meetings would encourage community members to come to City facilities to participate in local government, and some of them would be at high risk of getting very sick from COVID-19 and/or may live with someone who is at high risk; and

WHEREAS, in-person meetings would tempt community members who are experiencing COVID-19 symptoms to leave their homes in order to come to City facilities and participate in local government; and

WHEREAS, attendees would use ride-share services and/or public transit to travel to in-person meetings, thereby putting them in close and prolonged contact with additional people outside of their households; now therefore be it:

RESOLVED: that the Oakland Business Tax Board of Review finds and determines that the foregoing recitals are true and correct and hereby adopts and incorporates them into this Resolution; and be it

FURTHER RESOLVED: that, based on these determinations and consistent with federal, state and local health guidance, the Oakland Business Tax Board of Review determines that conducting in-person meetings would pose imminent risks to the health of attendees; and be it

FURTHER RESOLVED: that the Oakland Business Tax Board of Review firmly believes that the community's health and safety and the community's right to participate in local government, are both critically important, and the Oakland Business Tax Board of Review is committed to balancing the two by continuing to use teleconferencing to conduct public meetings,

in accordance with California Government Code section 54953(e), a provision of AB 361; and be it

FURTHER RESOLVED: that the Oakland Business Tax Board of Review will renew these (or similar) findings at least every thirty (30) days in accordance with California Government Code section 54953(e) until the state of emergency related to COVID-19 has been lifted, or the Oakland Business Tax Board of Review finds that in-person meetings no longer pose imminent risks to the health of attendees, whichever is occurs first.