

Draft #6
4/28/21

ELECTION PROCLAMATION AND NOTICE

Under and by virtue to Title 68, Oklahoma Statutes, Sections 2701 and 2705, inclusive, Title 11, Oklahoma Statutes, Section 16-112, and laws supplementary and amendatory thereof, and pursuant to Section 84 of the Charter of the City of Edmond, Oklahoma, authorizing the calling of an election passed and approved by the Council of the City of Edmond, Oklahoma, on the _____ day of May, 2021, I, the undersigned Mayor of said City hereby call a Election to be held in said City on the 10th day of August, 2021, for the purpose of submitting to the qualified voters of said City the following proposition, to-wit:

PROPOSITION NO. 1

Shall Ordinance No. _____ of the City of Edmond, State of Oklahoma, be approved authorizing the City of Edmond to levy and assess a city excise (sales) tax of one-fourth of one percent (1/4%) for a period of one (1) year commencing January 1, 2022, and ending December 31, 2022, said funds to be used to pay for the land acquisition near the northeast corner of 15th and Bryant adjacent to Hafer Park in Edmond, Oklahoma; said land to be included in the City's park system; provided the project may also be funded from other revenue sources if they become available and provided further surplus proceeds of the tax may be used for the early redemption of any payment obligations associated with the land acquisition project or to pay the cost of improving the land or providing other capital improvements for the City?

- YES - FOR THE ABOVE PROPOSITION
- NO - AGAINST THE ABOVE PROPOSITION

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

(The voter shall complete the arrow pointing to your choice.)

The polling places and officials shall be the same as those prescribed for conduct of state and county elections for elections in the City of Edmond; provided, however, that substitutions of election officials, if necessary, shall be made by the Oklahoma County Election Board. Such officers shall also act as counters and certify the results thereof as required by law. The polls shall be opened at 7:00 o'clock A.M., and remain open continuously until and be closed at 7:00 o'clock P.M.

WITNESS our hands as Mayor and City Clerk of the City of Edmond, Oklahoma, and seal of said City this _____ day of May, 2021.

MAYOR

ATTEST:

City Clerk

Draft #6
4/29/21

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF AN ELECTION IN THE CITY OF EDMOND, IN THE STATE OF OKLAHOMA ON THE 10TH DAY OF AUGUST, 2021, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED, QUALIFIED VOTERS OF SAID CITY, THE QUESTION OF APPROVAL OF ORDINANCE NO. _____ TO PROVIDE FUNDS TO PAY THE COST OF LAND ACQUISITION NEAR THE NORTHEAST CORNER OF 15TH AND BRYANT ADJACENT TO HAFER PARK IN EDMOND, OKLAHOMA; SAID LAND TO BE INCLUDED IN THE CITY'S PARK SYSTEM; PROVIDED THE PROJECT MAY ALSO BE FUNDED FROM OTHER REVENUE SOURCES IF THEY BECOME AVAILABLE AND PROVIDED FURTHER SURPLUS PROCEEDS OF THE TAX MAY BE USED FOR THE EARLY REDEMPTION OF ANY PAYMENT OBLIGATIONS ASSOCIATED WITH THE LAND ACQUISITION PROJECT OR TO PAY THE COST OF IMPROVING THE LAND OR PROVIDING OTHER CAPITAL IMPROVEMENTS FOR THE CITY.

WHEREAS, it has been deemed advisable by the City of Edmond, in the State of Oklahoma, to improve the community by making funds available for the land acquisition near the northeast corner of 15th and Bryant adjacent to Hafer Park in Edmond, Oklahoma; said land to be included in the City's park system; and

WHEREAS, there are no funds in the treasury for such additional capital improvements and power is granted said City by Section 84 of the Charter of the City of Edmond, Oklahoma, and pursuant to Title 68, Oklahoma Statutes, Sections 2701 and 2705, inclusive, Title 11, Oklahoma Statutes, Section 16-112, and laws supplementary and amendatory thereof, to call an election to approve a sales tax for the purpose of providing funds (the "Sales Tax Revenues") for such purpose; provided the same be authorized by the registered, qualified electors thereof, voting at an election held for that purpose; and

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF EDMOND, OKLAHOMA:

SECTION 1. That the Mayor of the City of Edmond, be and hereby is authorized and directed to call an Election to be held in the City of Edmond, Oklahoma, on the 10th day of August, 2021, for the purpose of submitting to the qualified electors of the City of Edmond for their approval or rejection, the following proposition:

PROPOSITION NO. 1

Shall Ordinance No. _____ of the City of Edmond, State of Oklahoma, be approved authorizing the City of Edmond to levy and assess a city excise (sales) tax of one-fourth of one percent (1/4%) for a period of one (1) year commencing January 1, 2022, and ending December 31, 2022, said funds to be used to pay for the land acquisition near the northeast corner of 15th and Bryant adjacent to Hafer Park in Edmond, Oklahoma; said land to be included in the City's park system; provided the project may also be funded from other revenue sources if they become available and provided further surplus proceeds of the tax may be used for the early redemption of any payment obligations associated with the land acquisition project or to pay the cost of improving the land or providing other capital improvements for the City?

SECTION 2. That such call for said election shall be by Proclamation and Notice of Election, signed by the Mayor, attested by the City Clerk, setting forth the Proposition to be voted upon, and a statement regarding the polling places, and the hours of opening and closing the polls; that the ballots shall set forth the Propositions to 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 Oklahoma County Election Board.

SECTION 3. That the number and location of the polling places and the persons who shall conduct the election shall be the same as the regular polling places and persons prescribed and selected by the Oklahoma County Election Board for elections in the City of Edmond.

SECTION 4. That the Proclamation and Notice of Election of even date, a copy of which is on file with the City Clerk and which is incorporated herein by reference, calling said election is hereby approved in all respects, and the Mayor is hereby authorized to execute said Proclamation and Notice of Election, and to cause a copy of said Proclamation and Notice of Election to be published as required by law, and a copy thereof delivered to the County Election Board of Oklahoma County, Oklahoma.

SECTION 5. That the City Clerk shall serve, or cause to be served, a copy of the Resolution and the Proclamation and Notice of Election upon the office of the County Election Board of Oklahoma County, Oklahoma, at least sixty (60) days prior to the date of this election.

SECTION 6. If any section, subsection, sentence, clause, phrase or portion of this Resolution 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 portion of this Resolution.

PASSED AND APPROVED this _____ day of May, 2021.

CITY OF EDMOND, OKLAHOMA

By: _____
MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM AND LEGALITY this ____ day of May, 2021.

CITY ATTORNEY

Draft # 6
4/29/01

ORDINANCE NO. _____

AN ORDINANCE AMENDING EXISTING SALES TAX ORDINANCES AND LEVYING AND ASSESSING A SALES TAX OF ONE-FOURTH OF ONE PERCENT (1/4 %) FOR A PERIOD OF ONE (1) YEAR, IN ADDITION TO THE PRESENT CITY, COUNTY AND STATE EXCISE TAXES LEVIED AND ASSESSED UPON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TO ANY PERSON TAXABLE UNDER THE SALES TAX LAWS OF OKLAHOMA; PROVIDING FOR THE PURPOSE OF SALES TAX AND REQUIRING SAME TO BE EXPENDED TO FUND THE LAND ACQUISITION NEAR THE NORTHEAST CORNER OF 15TH AND BRYANT ADJACENT TO HAFFER PARK IN EDMOND, OKLAHOMA; SAID LAND TO BE INCLUDED IN THE CITY'S PARK SYSTEM; PROVIDED THE PROJECT MAY ALSO BE FUNDED FROM OTHER REVENUE SOURCES IF THEY BECOME AVAILABLE AND PROVIDED FURTHER SURPLUS PROCEEDS OF THE TAX MAY BE USED FOR THE EARLY REDEMPTION OF ANY PAYMENT OBLIGATIONS ASSOCIATED WITH THE LAND ACQUISITION PROJECT OR TO PAY THE COST OF IMPROVING THE LAND OR PROVIDING OTHER CAPITAL IMPROVEMENTS FOR THE CITY; ALSO PROVIDING FOR THE ESTABLISHMENT OF A LIMITED PURPOSE TAX FUND; PROVIDING FOR TAX RATE, SALES SUBJECT TO TAX, EXEMPTIONS AND OTHER EXEMPT TRANSFERS, WHEN TAX DUE, RETURNS AND RECORDS; PROVIDING FOR METHOD OF PAYMENT OF TAX; PROVIDING TAX CONSTITUTES DEBT; CLASSIFICATION OF TAXPAYERS; VENDOR'S DUTY TO COLLECT TAX; RETURNS AND REMITTANCES-DISCOUNT; TAX COLLECTOR DEFINED; PROVIDING FOR DEFINITIONS, INTEREST AND PENALTIES-DELINQUENCY, WAIVER OF INTEREST AND PENALTIES, ERRONEOUS PAYMENTS-CLAIMS FOR REFUND, FRAUDULENT RETURNS; PROVIDING FOR CONFIDENTIAL RECORDS; AMENDMENTS, PROVISIONS CUMULATIVE AND PROVISIONS SEVERABLE; PROVIDING FOR EFFECTIVE AND OPERATIVE DATES AND PROVIDING FOR REPEALER AND SEVERABILITY.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF EDMOND, OKLAHOMA:

SECTION 1. Title 3 of the Edmond Municipal Code is hereby amended to add new Section 3.04.200 to read as follows:

3.04.200 City of Edmond Sales Tax Ordinance of 2021

1. CITATION AND CODIFICATION: This ordinance shall be known and may be cited as the "City of Edmond Sales Tax Ordinance of 2021," and shall be

codified with the ordinances of the City of Edmond at Section 3.04.200 and is hereinafter referred to as "Ordinance."

2. **SUBSISTING STATE PERMITS:** All valid and subsisting permits to do business by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purposes of this Ordinance, hereby ratified, confirmed, and adopted in lieu of any requirement for an additional City permit for the same purpose.

3. **EFFECTIVE DATE AND TERMINATION.** This Ordinance shall become and be effective on and after January 1, 2022, subject to the approval of a majority of the registered voters of the City of Edmond voting on the same in the manner prescribed by law and shall terminate December 31, 2022, or prior thereto by action of the City Council provided all indebtedness payable from such tax has been paid or defeased.

4. **PURPOSE OF REVENUES.** The excise tax levied hereunder, along with any state and/or federal matched funds shall be expended for the following project:

The cost of land acquisition near the northeast corner of 15th and Bryant adjacent to Hafer Park in Edmond, Oklahoma, said land to be included in the City's park system, provided surplus proceeds of the tax may be used for the early redemption of such obligations or to pay the cost of improving the land or providing other capital improvements for the city and that the above project may also be funded from other revenue sources if they become available.

5. **LIMITED PURPOSE TAX FUND ESTABLISHED.** There is hereby established a limited-purpose tax fund to be known as the "Hafer Park Land Expansion Fund," into which the revenue collected pursuant to Ordinance No. _____, shall be deposited. Monies in said account shall be accumulated from year to year if not expended for the purpose provided herein and shall be invested in accordance with the laws of the State of Oklahoma, and the Charter of the City of Edmond, and the interest which accrues in said fund shall be retained in the fund. The monies in said fund shall be expended only as accumulated and only for the limited purposes as set forth in Section 4 of this Ordinance. Monies in the limited purpose tax fund may only be appropriated for the authorized purposes as provided by law.

6. **EXEMPTIONS.** There is hereby specifically exempted from the tax levied by this Ordinance the gross receipts or gross proceeds exempted from the Oklahoma Sales Tax Code, including all items listed under the applicable sections of the Oklahoma Sales Tax Code, as such may be amended from time to time.

7. **THIS TAX IN ADDITION TO TAXES CURRENTLY LEVIED; ADMINISTRATIVE PROCEDURES.** The tax levied hereby is in addition to any and all other excise taxes levied or assessed by the City pursuant to existing City

Ordinances (the "Existing Ordinances"); provided, however, that those provisions, if any, of said Existing Ordinances relating to Definitions; Tax Collector Defined; Classification of Taxpayers - Permit to Do Business; Subsisting State Permits; the portion of Tax Rate - Sales Subject to Tax, pertaining to Sales Subject to Tax (not rate of Tax); The Provisions of said Existing Ordinances regarding Exemptions and Other Exempt Transfers; The Provisions of said Existing Ordinances regarding Tax Due When--Returns--Records; The portion of said Existing Ordinances regarding tax constituting debt; Vendor's Duty to Collect Tax; Returns and Remittances - Discounts; Interest and Penalties--Delinquency; Waiver of Interest and Penalties; Erroneous Payments--Claim for Refund; Fraudulent Returns; and Records Confidential shall apply to the excise tax levied and assessed by this Ordinance. For purposes of this Ordinance, references in said Existing Ordinances, to specific provisions of the Oklahoma Statutes shall be deemed to be references to said statutory provisions, as amended.

8. TAX DUE WHEN - RETURNS - RECORDS. The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the State Sales Tax under the Oklahoma Sales Tax Code.

9. PAYMENT OF TAX. The tax herein levied shall be paid to the Tax Collector at the time and in the form and manner provided for payment of State Sales Tax and under the Oklahoma Sales Tax Code.

10. TAX CONSTITUTES DEBT. Such taxes, penalty, and interest due hereunder shall at all times constitute a prior, superior, and paramount claim as against the claims of unsecured creditors and may be collected by suit as any other debt.

11. CLASSIFICATION OF TAXPAYERS. For the purpose of this Ordinance the classification of taxpayers hereunder shall be as prescribed by State Law for the purpose of the Oklahoma Sales Tax Code.

12. VENDOR'S DUTY TO COLLECT TAX.

(a) The tax levied hereunder shall be paid by the consumer or user to the vendor, and it shall be the duty of each and every vendor in this City to collect from the consumer or user the full amount of the tax levied by this Ordinance, or an amount equal as nearly as possible or practicable to the average equivalent thereof.

(b) Vendors shall add the tax imposed hereunder, or the average equivalent thereof, to the sales price or charge, and when added such tax shall constitute a part of such price or charge, shall be a debt from the consumer or user to vendor until paid, and shall be recoverable at law in the same manner as other debts.

(c) A vendor, as defined in the Oklahoma Sales Tax Code, who willfully or intentionally fails, neglects, or refuses to collect the full amount of the tax levied herein, or willfully or intentionally fails, neglects, or refuses to comply with the

provisions, or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or any part of the tax levied herein, or makes in any form of advertising, verbally or otherwise, any statement which infers that he is absorbing the tax or paying the tax for the consumer or user by an adjustment of prices or at a price including the tax or in any manner whatsoever, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than Five Hundred Dollars (\$500.00), and upon conviction for a second or other subsequent offense, shall be fined not more than One Thousand Dollars (\$1,000.00), or incarcerated for not more than sixty (60) days, or both, pursuant to Title 68, O.S. 2001, §1361(C).

13. RETURNS AND REMITTANCES-DISCOUNT. Returns and remittances of the tax levied herein and collected shall be made to the Tax Collector at the time and in the manner, form, and amount as prescribed for returns and remittances required by the Oklahoma Sales Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for collection of State sales tax.

14. TAX COLLECTOR DEFINED. The term "Tax Collector" as used herein means the department of the City government or the official agency of the State duly designated according to the law or contract authorized by law to administer the collection of the tax herein levied.

15. DEFINITIONS. The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code, §1352, Title 68, O.S. 2001, as may be amended, are hereby adopted by reference and made a part of this Ordinance.

16. INTEREST AND PENALTIES-DELINQUENCY. Section 217 of Title 68, O.S. 2001, is hereby adopted and made a part of this Ordinance and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by said Ordinance. Provided, that the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by said Ordinance shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the taxpayer shall forfeit his claim to any discount allowed under said Ordinance.

17. WAIVER OF INTEREST AND PENALTIES. The interest or penalty or any portion thereof accruing by reason of the taxpayer's failure to pay the tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the State sales tax provided in Title 68, O.S. 2001, §220; and to accomplish the purposes of this section, the applicable provisions of said §220 are hereby adopted by reference and made a part of this Ordinance.

18. **ERRONEOUS PAYMENTS-CLAIMS FOR REFUND.** Refund of erroneous payment of the sales tax herein levied may be made to any taxpayer making such erroneous payment in the manner and procedures, and under the same limitations of time, as provided for administration of the State sales tax as set forth in Title 68, O.S. 2001, §227, and to accomplish the purposes of this section, the applicable provisions of said §227 are hereby adopted by reference and made a part of this Ordinance.

19. **FRAUDULENT RETURNS.** In addition to all civil penalties provided by this Ordinance, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Ordinance, shall be guilty of a felony, and upon conviction thereof the offending taxpayer shall be subject to a fine of not less than One Thousand Dollars (\$1,000.00), and not more than Fifty Thousand Dollars (\$50,000.00), or shall be imprisoned for not less than two (2) years or more than five (5) years, or shall be punished by both said fine and imprisonment.

20. **RECORDS CONFIDENTIAL.** The confidential and privileged nature of the records and files concerning the administration of the sales tax is legislatively recognized and declared, and to protect the same, the provisions of Title 68, O.S. 2001, §205, of the Oklahoma Sales Tax Code and each subsection thereof is hereby adopted by reference and made fully effective and applicable to the administration of the sales tax as if herein set forth in full.

21. **AMENDMENTS.** The people of Edmond, Oklahoma, by their approval of this Ordinance at the election herein above provided, hereby authorize the City Council of the City of Edmond, by Ordinances 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 rate of the tax herein provided and the purposes of revenues which shall not be changed without approval of the qualified electors of the City as provided by law.

22. **PROVISIONS CUMULATIVE.** The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of the City Ordinances.

23. **PROVISIONS SEVERABLE.** 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.

SECTION 2. Effective and Operative Dates.

(a) This ordinance shall become effective upon passage as provided by law, but shall not become operative unless and until approved by a vote of the people in accordance with paragraph (b) hereof.

(b) This ordinance shall become operative the 1st day of January, 2022, if properly approved by vote of the people at a special election proclaimed by the Mayor and Council for such purpose.

SECTION 3. REPEALER. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of any such conflict.

SECTION 4. SEVERABILITY. If any section, sub-section, 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 portion of this Ordinance.

PASSED AND APPROVED the _____ day of _____, 2021.

MAYOR

Attest:

City Clerk

APPROVED as to form and legality this the _____ day of _____, 2021.

CITY ATTORNEY