

# MEMORANDUM

Council Agenda  
Item No. VIII.I.  
9/29/2009

## The City of OKLAHOMA CITY

TO: Mayor and City Council

FROM: James D. Couch, City Manager

Resolution setting forth the present intent and resolve of the City Council of The City of Oklahoma City regarding the "MAPS 3 Program" to be funded with the "Oklahoma City Capital Improvements Sales Tax" levied pursuant to Section 52-23.4 of Article II of Chapter 52 of the Oklahoma City Municipal Code, 2007; stating the Council's intent and resolve regarding the City Capital Improvement Projects to be included in the MAPS 3 Program; and directing the City Manager to take all necessary administrative actions to implement the MAPS 3 Program upon approval of the Oklahoma City Capital Improvements Sales Tax Levy by City voters on December 8, 2009.

### Background

Oklahoma City has the opportunity to capitalize on the momentum created by the MAPS program and MAPS for Kids in order to improve the quality of life in our city.

On December 8, 2009, the voters of The City of Oklahoma City will be voting on the proposed levy of the "Oklahoma City Capital Improvements Sales Tax," a seven-year and nine-months limited-purpose sales tax of one percent (1%) enacted by the City Council of The City of Oklahoma City pursuant to City Ordinance No. 23,942.

Upon its approval by City voters on December 8, 2009, the Oklahoma City Capital Improvements Sales Tax levy will provide funding for City capital improvements within The City of Oklahoma City. The City Council intends to use the Oklahoma City Capital Improvements Sales Tax revenues to continue the exceptional "Metropolitan Area Projects" initiative begun in 1993 by Mayor Ronald J. Norick and continued in 2001 by Mayor Kirk Humphreys.

The MAPS initiative is visibly transforming key parts of The City of Oklahoma City to the benefit of the citizens of this great community, including but not limited to Bricktown and adjacent areas, the Oklahoma River, the State Fairgrounds, and numerous public schools and public school facilities that are located in the Greater Oklahoma City Metropolitan Area and that are attended by City-resident students.

The City Council desires at this time to set forth its present intent and resolve to use the revenues generated by the Oklahoma City Capital

Improvements Sales Tax levy to fund the continuation of the exceptional MAPS initiative begun in 1993 and to implement a new City capital improvements program to be known as the "MAPS 3 Program."

The City Council's intent and resolve is for the MAPS 3 Program to include the implementation of all of the City capital improvement projects listed on Exhibit A attached to this Resolution.

The details regarding the City capital improvement projects included in the MAPS 3 Program shall, at appropriate times in the future, be determined by the City Council following recommendations regarding said projects to be submitted to the City Council by the "Citizens Capital Improvements Sales Tax Advisory Board," as required by Ordinance No. 23,942.

Recommendation: Resolution be adopted.

Attachment

## RESOLUTION

RESOLUTION SETTING FORTH THE PRESENT INTENT AND RESOLVE OF THE CITY COUNCIL OF THE CITY OF OKLAHOMA CITY REGARDING THE "MAPS 3 PROGRAM" TO BE FUNDED WITH THE "OKLAHOMA CITY CAPITAL IMPROVEMENTS SALES TAX" LEVIED PURSUANT TO SECTION 52-23.4 OF ARTICLE II OF CHAPTER 52 OF THE OKLAHOMA CITY MUNICIPAL CODE, 2007; STATING THE COUNCIL'S INTENT AND RESOLVE REGARDING THE CITY CAPITAL IMPROVEMENT PROJECTS TO BE INCLUDED IN THE MAPS 3 PROGRAM; AND DIRECTING THE CITY MANAGER TO TAKE ALL NECESSARY ADMINISTRATIVE ACTIONS TO IMPLEMENT THE MAPS 3 PROGRAM UPON APPROVAL OF THE OKLAHOMA CITY CAPITAL IMPROVEMENTS SALES TAX LEVY BY CITY VOTERS ON DECEMBER 8, 2009.

WHEREAS, on December 8, 2009, the voters of The City of Oklahoma City will be voting on the proposed levy of the "Oklahoma City Capital Improvements Sales Tax," a seven-years and nine-months limited-purpose excise tax of one percent (1%) enacted by the City Council of The City of Oklahoma City pursuant to City Ordinance No. 23,942; and

WHEREAS, upon its approval by City voters on December 8, 2009, the Oklahoma City Capital Improvements Sales Tax levy will provide funding for City capital improvements within The City of Oklahoma City; and

WHEREAS, the City Council intends to use the Oklahoma City Capital Improvements Sales Tax revenues to continue the exceptional "Metropolitan Area Projects" initiative begun in 1993 by Mayor Ronald J. Norick and continued in 2001 by Mayor Kirk Humphreys; and

WHEREAS, the MAPS initiative is visibly transforming key parts of The City of Oklahoma City to the benefit of the citizens of this great community, including but not

limited to Bricktown and adjacent areas, the Oklahoma River, the State Fairgrounds, and numerous public schools and public school facilities that are located in the Greater Oklahoma City Metropolitan Area and that are attended by City-resident students; and

**WHEREAS**, the City Council desires at this time to set forth its present intent and resolve to use the revenues generated by the Oklahoma City Capital Improvements Sales Tax levy to fund the continuation of the exceptional MAPS initiative begun in 1993 and to implement a new City capital improvements program to be known as the "MAPS 3 Program;" and

**WHEREAS**, the City Council's intent and resolve is for the MAPS 3 Program to include the implementation of all of the City capital improvement projects listed on Exhibit A attached to this Resolution; and

**WHEREAS**, the details regarding the City capital improvement projects included in the MAPS 3 Program shall, at appropriate times in the future, be determined by the City Council following recommendations regarding said projects to be submitted to the City Council by the "Citizens Capital Improvements Sales Tax Advisory Board," as required by Ordinance No. 23,942.

**NOW THEREFORE, BE IT RESOLVED** that the City Council of The City of Oklahoma City does hereby express its present intent and resolve to use the revenues generated by the Oklahoma City Capital Improvements Sales Tax to fund the MAPS 3 Program, with the City capital improvement projects to be included in the MAPS 3 Program listed on Exhibit A attached to this Resolution.

**AND BE IT FURTHER RESOLVED** that the details regarding the City capital improvement projects included in the MAPS 3 Program shall, at appropriate times in the

future, be determined by the City Council following recommendations regarding said projects to be submitted to the City Council by the Citizens Capital Improvements Sales Tax Advisory Board, as required by Ordinance No. 23,942.

**AND BE IT FURTHER RESOLVED** that the MAPS 3 Program shall be subject to the provisions of Section 38-488 of the Oklahoma City Municipal Code, 2007, relating to the budgeting of public funds for works of art and for the selection and placement of works of art upon property owned by the City.

**AND BE IT FURTHER RESOLVED** that the City Manager of The City of Oklahoma City is directed to take all necessary administrative actions to implement the MAPS 3 Program upon approval of the Oklahoma City Capital Improvements Sales Tax levy by City voters on December 8, 2009.

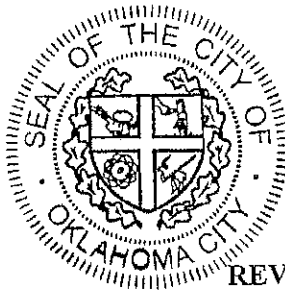
**ADOPTED** by the Council and **SIGNED** by the Mayor of The City of Oklahoma City this 29th day of September, 2009.

THE CITY OF OKLAHOMA CITY

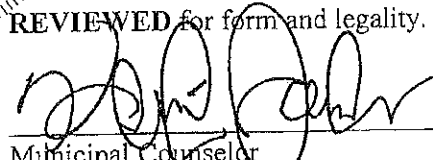
  
MAYOR

ATTEST:

  
City Clerk



REVIEWED for form and legality.

  
Municipal Counselor

## **EXHIBIT A**

### **THE MAPS 3 PROGRAM**

The intended MAPS 3 projects include the following—

1. A new large, downtown public park linking the core of downtown with the Oklahoma River, with the park to be generally in accordance with the Core To Shore framework plan.
2. A new rail-based streetcar system to service the inner city and/or to service other areas within The City of Oklahoma City, plus funding for other transit infrastructure as appropriate, such as connections to other rail-based systems and/or a transit hub.
3. A new downtown convention center, to include exhibit halls, meeting rooms, ballrooms, mixed uses, and parking.
4. A series of strategically-placed sidewalks on arterial streets and near public use facilities within The City of Oklahoma City.
5. Improvements and/or enhancements to the Oklahoma City public trails system.
6. Additional facilities, equipment, improvements, and/or enhancements related to the recreational use of the Oklahoma River, including but not necessarily limited to the following items:
  - 1) New public whitewater kayaking facilities and equipment; and
  - 2) New grandstands and other rowing venue enhancements.
7. New health, wellness, and aquatic centers designed for senior citizens.
8. Improvements and/or enhancements to the Oklahoma State Fairgrounds.

**ORDINANCE NO. 23,942.**

**AN ORDINANCE AMENDING THE OKLAHOMA CITY SALES TAX CODE, CODIFIED AS ARTICLE II OF CHAPTER 52 OF THE OKLAHOMA CITY MUNICIPAL CODE, 2007; ENACTING SECTION 52-23.4 OF SAID ARTICLE II OF CHAPTER 52, WHICH LEVIES AN EXCISE TAX OF 1% ON THE GROSS PROCEEDS OR GROSS RECEIPTS DERIVED FROM ALL SALES TAXABLE UNDER THE SALES TAX LAWS OF THE STATE OF OKLAHOMA; SPECIFYING THAT THE EXCISE TAX LEVIED BY SAID SECTION 52-23.4 MAY BE EXPENDED ONLY FOR THE LIMITED PURPOSE OF PROVIDING CITY CAPITAL IMPROVEMENTS; PROVIDING A DEFINITION OF "CITY CAPITAL IMPROVEMENT;" PROVIDING FOR CERTAIN EXPENDITURES; CREATING THE OKLAHOMA CITY CAPITAL IMPROVEMENTS SALES TAX FUND; PROVIDING A LIMITED TERM FOR THE EXCISE TAX, WITH SAID LIMITED TERM COMMENCING AT 12:00 A.M. ON APRIL 1, 2010, AND ENDING AT 12:00 A.M. ON JANUARY 1, 2018; PROVIDING FOR A CITIZENS CAPITAL IMPROVEMENTS SALES TAX ADVISORY BOARD; PROVIDING A DEFINITION OF "CITY" FOR THE PURPOSES OF SUBSECTIONS (b), (c), AND (d) OF SECTION 52-23.4; PROVIDING THAT THE EXCISE TAX LEVIED BY SECTION 52-23.4 SHALL BE CUMULATIVE TO THE EXCISE TAXES LEVIED BY SECTIONS 52-20, 52-21 AND 52-22 OF THIS CODE; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE FOR SECTIONS 1 AND 2 OF THIS ORDINANCE; AND DECLARING AN EMERGENCY.**

**EMERGENCY ORDINANCE**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OKLAHOMA CITY:**

**SECTION 1.** That Article II of Chapter 52 of the Oklahoma City Municipal Code, 2007, is hereby amended by the enactment of a new Section 52-23.4 to read as follows:

**Chapter 52. TAXATION**

**\* \* \***

**ARTICLE II. SALES TAX CODE**

\* \* \*

**§ 52-23.4. Excise tax on gross receipts for funding City capital improvements.**

(a) A limited-term excise tax in the amount of 1% is hereby levied upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, including but not limited to the specific taxable sales and service transactions enumerated in Paragraphs (1) through (11), inclusive, of Subsection (a) of Section 52-20 of this chapter.

(b) The limited-term excise tax levied pursuant to Subsection 52-23.4(a) above may be expended only for the limited purpose of providing City capital improvements.

(c) For purposes of this section, the term "City capital improvement" shall mean without limitation any one or more of the following:

(1) The acquisition of real or personal properties or any interests therein or appurtenances thereto; and/or

(2) The construction, reconstruction, demolition, installation, assembly, renovation, repairing, remodeling, restoring, refurbishing, refurnishing, furnishing, refurnishing, equipping, reequipping, or maintenance of City buildings, structures, fixtures, or personal properties or on any City real properties or interests therein or appurtenances thereto; and/or

(3) Any other type of beneficial or valuable change or addition, betterment, enhancement, or amelioration of or upon any real property, or any interest therein or appurtenances thereto, belonging to the City, intended to enhance its value, beauty, or utility or to adapt it to new or further purposes.

(d) Expenditures to provide City capital improvements under this section may include expenditures for any or all item(s), article(s), cost(s), or expense(s) related in any way to providing a City capital improvement, including without limitation the following:

(1) Payment of the costs of acquiring real or personal properties or interests therein and appurtenances thereto;

(2) Payment of the costs of construction, reconstruction, demolition, installation, assembly, renovation, repairing, remodeling,

restoring, furbishing, refurbishing, furnishing, refurnishing, equipping, reequipping, and maintenance;

(3) Payment of architectural costs, engineering costs, or consulting costs;

(4) Payment of project management costs, administrative costs, and legal costs;

(5) Payment of any other items, articles, costs or expenses related, incidental, or ancillary in any way to providing a City capital improvement;

(6) Reimbursements or paybacks for expenditures made by a public trust with the City as its beneficiary for the purpose of providing a City capital improvement; and/or

(7) If deemed necessary or appropriate by the City Council for cash-flow purposes, for the payment of principal and interest on and the costs of issuance of bonds, notes, lines-of-credit, or other evidences of indebtedness issued by a public trust with the City as its beneficiary for the purpose of providing a City capital improvement.

(e) Pursuant to authority of 68 O.S. § 2701(B), there is hereby created a limited-purpose fund to be known as the "Oklahoma City Capital Improvements Sales Tax Fund" (hereinafter the "Fund") into which all revenues collected pursuant to Subsection 52-23.4(a) above shall be deposited. Money in the Fund shall be accumulated from year-to-year. The Fund shall be placed in an insured interest-bearing account and the interest that accumulates on the Fund shall be retained in the Fund. The 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. Money in the Fund shall be expended only as accumulated and only for the limited-purpose specified in Subsection 52-23.4(b) above.

(f) The excise tax levied pursuant to Subsection 52-23.4(a) above shall be for a limited term of seven years and nine months, beginning at 12:00 a.m. on April 1, 2010, and ending at 12:00 a.m. on January 1, 2018.

(g) For the purpose of advising the City Council regarding projects proposed for funding from the excise tax levied by this section, the City Council shall by resolution establish a Citizens Capital Improvements Sales Tax Advisory Board. The Board's function shall be to review any such proposed project and submit recommendations to the City Council regarding the project.

(h) As used in Subsections (b), (c), and (d) of this section, the term "City" shall mean The City of Oklahoma City, OK, a municipal corporation, and/or any public trust with the City as its beneficiary.

(i) The limited-term excise tax levied pursuant to this Section 52-23.4 shall be cumulative to the excise tax of 2% levied by Section 52-20 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, cumulative to the excise tax of 3/4% percent levied by Section 52-21 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state, and cumulative to the excise tax of 1/8% levied by Section 52-22 of this chapter upon the gross proceeds or gross receipts derived from all sales taxable under the sales tax laws of this state.

**SECTION 2. CODIFICATION.** The provisions of Section 1 of this Ordinance shall be codified as Section 52-23.4 of Article II of Chapter 52 of the Oklahoma City Municipal Code, 2007.

**SECTION 3. EFFECTIVE DATE OF SECTIONS 1 AND 2; APPROVAL BY CITY VOTERS REQUIRED.** The provisions of Sections 1 and 2 of this Ordinance shall become effective from and after 12:00 a.m. on the 1<sup>st</sup> day of April, 2010, but only if this Ordinance is approved prior to said date by a majority vote of the qualified, registered voters of The City of Oklahoma City voting on such question at a special election to be called for that purpose by the City Council of the City and to be held within the City as provided by law; provided, if this Ordinance is not so approved by City voters prior to 12:00 a.m. on January 1, 2010, then the provisions of Sections 1 and 2 hereof shall become null and void and of no force and effect whatever.

**SECTION 4. EMERGENCY.** WHEREAS, it being immediately necessary for the preservation of the peace, health, safety and public good of The City of Oklahoma City and the inhabitants thereof that the provisions of this ordinance be put into full force and effect, an emergency is hereby declared to exist by reason whereof this ordinance

shall take effect and be in full force from and after the date provided herein as provided by law.

**INTRODUCED** and **CONSIDERED** in open meeting of the City Council of The City of Oklahoma City on the 22nd day of September, 2009.

**PASSED** by the City Council of The City of Oklahoma City on the 29th day of September, 2009.

**SIGNED** by the Mayor of The City of Oklahoma City on the 29th day of September, 2009.

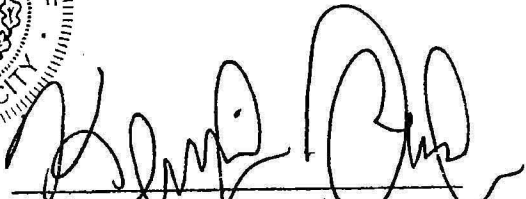
**ATTEST:**

  
City Clerk



**REVIEWED** for form and legality

  
MAYOR

  
Municipal Counselor