

City Council
Introduction of an Ordinance
Amending Article 18, Chapter 8 of the
Hayward Municipal Code Related to
the Utility User Tax

February 17, 2026

Amendments

- This ordinance amendment does not change the Utility Users Tax (hereinafter, “UUT”) rate, tax base, or voter-approved duration.
- Procedural and non-substantive updates to clarify collection, remittance, enforcement, and appeal provisions, and
- Corrects minor drafting issues identified during implementation.

Amendments

- Sections 8-18.20 to 8-18.40: Corrects minor drafting issues
- 8-18.120 to 8-18.170:
 - Clarifies collection and remittance of tax
 - Liabilities and determination of deficiencies including interest and penalties
 - Administrative remedy
- 8-18.190 to 8-18.200: Refunds and Appeals

Questions / Discussion