

## **ORDINANCE NO. 2014-0004**

Adopted by the Sacramento City Council

January 28, 2014

### **ADDING CHAPTER 3.150 OF THE SACRAMENTO CITY CODE TO IMPOSE A PARCEL TAX FOR CORE LIBRARY SERVICES ON REAL PROPERTY WITHIN THE CITY OF SACRAMENTO**

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

#### **SECTION 1**

On November 2, 2004, the voters of the City of Sacramento approved by a two-thirds vote a parcel tax within the City of Sacramento for the purpose of funding additional library services including children's programs, homework centers, increased hours, new book funding, and technology in branch libraries. The amount of the parcel tax was set at \$26.60 per year for single family residences and at specified amounts for all other properties for 10 years beginning with the 2007-2008 fiscal year. Rate increases are limited to 3% annually, and not more than \$8.00 total during the life of the tax for single family residences. The last year of the tax is 2016-2017. The tax for a single-family residence for 2013-2014 is \$29.92.

In order to stabilize library funding and avoid deep service level cuts, it is the purpose of this ordinance to impose an additional parcel tax of \$12.00 per year for single family residential, and specified amounts for other uses, subject to an annual adjustment, for 12 years beginning in fiscal year 2014-2015. This ordinance shall take effect only upon approval by two-thirds of the voters of the City of Sacramento.

This ordinance supersedes the ordinance adopted by the City Council on January 14, 2014 titled "Adding Chapter 3.150 of the Sacramento City Code to Impose a Parcel Tax for Core Library Services on Real Property within the City of Sacramento."

**SECTION 2**

Chapter 3.150 is added to the Sacramento City Code to read as follows:

**Chapter 3.150 PARCEL TAX FOR CORE LIBRARY SERVICES**

**3.150.010 Parcel tax imposed.**

A parcel tax for library services is imposed upon every parcel of real property in the city to assist in funding the core library services provided in the city. Core library services include, without limitation, open hours at city libraries, library staff, acquisition of library materials, and access to technology.

**3.150.020 Tax rates.**

The tax rates for fiscal year 2014-2015 shall be:

<b>Residential</b>		
Single family		\$12.00
Multi-family	a.	\$9.00 per unit, units 1-4
	b.	\$6.00 per unit, units 5-15
	c.	\$3.00 per unit, units over 15
(Add a. plus b. plus c. for total multi-family tax per parcel)		
Condominiums		\$9.00 per condominium
Mobile Homes		\$6.00 per mobile home
<b>Non-Residential</b>		
Institutional		\$54.00 per acre (first 5 acres)
		\$13.50 per acre (acres over 5)
Professional		\$36.00 per acre (first 5 acres)
		\$9.00 per acre (acres over 5)
Commercial/ Industrial and Recreational		\$18.00 per acre (first 5 acres)
		\$4.50 per acre (acres over 5)
<b>Vacant</b>		
Misc. vacant, parking lots, airports, cemeteries and mortuaries		\$4.50 per acre (maximum taxed area per parcel: 5 acres)
<b>Exempt Uses</b>		
Common area, Agriculture, Utilities, Public Agencies		\$0.00

### **3.150.030 Annual adjustment of tax rates.**

The tax rates for fiscal year 2014-2015 set forth in section 3.150.020 shall be increased annually in proportion to the increase in the Consumer Price Index (CPI), San Francisco Area, all items, most recently available prior to the date of increase, provided, however, that this increase shall not exceed three percent in any year.

### **3.150.040 Collection by the county.**

The tax shall be collected on behalf of the city by the county auditor. The city clerk shall file with the county auditor a certified copy of a tax roll with a request that the taxes be posted to the county roll for general property taxes. This filing shall occur on or before August 1st of the fiscal year in which the taxes are to be collected. The tax shall be collected at the same time and in the same manner and shall be subject to the same late charges and penalties for delinquency as general property taxes and all laws providing for the collection and enforcement of such property taxes shall apply to the collection and enforcement of the tax. After deduction of the collection charges of the county auditor, the net amount of the taxes collected shall be remitted to the city for transfer to the Sacramento Public Library Authority to be used to provide core library services within the city of Sacramento.

### **3.150.050 Parcel tax not to replace general fund contribution.**

The city's current general fund contribution to library services may not be replaced by the parcel tax. If the city general fund contribution to the Sacramento Public Library Authority is reduced below seven million six hundred thirty-five thousand six hundred dollars (\$7,635,600.00), the parcel tax shall not be levied; provided, however, that if the reduction to the city general fund contribution is no more than the same proportion of reduction that is imposed on the city's net general fund budget for non-safety departments (which are all operating departments except police and fire) in any year during the twelve-year period of the tax, then the tax nonetheless may be levied.

(The city's net general fund budget for non-safety departments is the total general fund contribution to their operating budgets excluding expenditures that are offset by fees or other non-tax revenues.) Following any reduction from the minimum level of seven million six hundred thirty-five thousand six hundred dollars (\$7,635,600.00) and for the parcel tax to be levied in any subsequent year, the library must receive increases in its city general fund

contribution proportional to the increases in the non-safety departments' net general fund budgets up to at least the minimum level of seven million six hundred thirty-five thousand six hundred dollars (\$7,635,600.00).

**3.150.060 Twelve-year term.**

The tax shall be imposed beginning with the 2014-2015 fiscal year for a period of 12 years, ending with fiscal year 2025-2026.

**3.150.070 Low-income rebate.**

The city manager shall establish a program to rebate any tax imposed by this chapter that is paid with respect to residential property that is the principal residence of the owner, if the gross household income is 80 percent or less of the Sacramento County area median income as published annually by the Secretary of Housing and Urban Development Department.

**SECTION 3**

This ordinance shall take effect only upon approval by two-thirds of the voters of the City of Sacramento voting in an election held on or before June 3, 2014.

Adopted by the City of Sacramento City Council on January 28, 2014, by the following vote:

Ayes: Members Ashby, Cohn, Fong, McCarty, Pannell, Schenirer, and Mayor Johnson

Noes: None

Abstain: None

Absent: Members Hansen and Warren

Attest:

**Shirley A. Concolino** Digitally signed by Shirley A. Concolino  
DN: cn=Shirley A. Concolino, o=City of Sacramento, ou=City  
Clerk, email=sconcolino@cityofsacramento.org, c=US  
Date: 2014.02.06 09:25:45 -08'00'

Shirley Concolino, City Clerk

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