

**CITY OF SACRAMENTO  
MEASURE X**

**X** “To fund library services—including programs for children, teens, and seniors; homework support for students; regular open hours; books; and technology— shall the parcel tax adopted in 2004 be renewed in 2017-18 (single family residences currently \$31.53/year and other properties at specified amounts, annually adjusted for inflation) for 10 years, generating approximately \$5 million annually, with independent financial audits to ensure funds are spent only on City of Sacramento libraries?”

**IMPARTIAL ANALYSIS OF MEASURE X**

Prepared by Sacramento City Attorney

Measure X has been placed on the ballot by the Sacramento City Council. Measure X, if approved, enacts an ordinance that extends for ten years an annual parcel tax for library services and removes use restrictions so that the tax revenue could be used for all library services within the City of Sacramento.

In 2004, voters approved an annual parcel tax for additional library services. The tax took effect in 2007. The tax is set to expire at the end of fiscal year 2016-2017. The city council has adopted an ordinance to extend the annual parcel tax for library services for ten years, beginning July 1, 2017. The ordinance is effective only if this Measure X passes.

The tax approved by voters in 2004 is for “additional library services,” which are those over and above the basic library services funded by the city’s general fund. The current parcel tax can only be used for those additional services. Measure X, if approved, amends this provision, thus allowing the tax to be used for “library services,” which would include, without limitation, library “programs for children, teens, and seniors; regular open hours at city libraries; library staff; acquisition of books, magazines, newspapers, media, and other library materials; and access to technology at city libraries.”

The parcel tax would be collected from the owners of all non-exempt properties within the city. The amount of the tax for each land use is set forth in the full text of the measure, as adjusted annually to reflect increases in the consumer price index, not to exceed three percent (3%) per year. Measure X, if approved, deletes the life-of-the-tax increase cap of eight dollars for single family residences and proportionally for other properties.

Measure X continues the following provisions of the tax measure approved in 2004:

- Proceeds, less expenses of collection, will be transferred to the Sacramento Public Library Authority to be expended for the purposes set forth in the measure.
- With one exception, the city cannot collect the tax in any year during which the city council reduces its general fund budget allocation for library purposes to less than \$7.635 million. The exception is if the reduction is not more than the same proportion of reduction imposed on the city’s net general fund budget for non-safety departments.
- The low-income rebate program requirement.

Measure X adds a requirement of an annual independent audit of the revenues and expenditures made from the parcel tax.

A “yes” vote is in favor of approving the ordinance extending the parcel tax for ten years and removing the restrictions on how the library may spend the tax revenues within the City of Sacramento. A “no” vote is against approving the ordinance. The ordinance will take effect only if two-thirds of the voters voting on Measure X approve it.

James C. Sanchez  
City Attorney

**FULL TEXT OF MEASURE X**

**EXHIBIT C**

**ORDINANCE NO. 2016-0002**

Adopted by the Sacramento City Council

January 19, 2016

**AN ORDINANCE AMENDING CHAPTER 3.148 OF THE SACRAMENTO CITY CODE TO EXTEND THE PARCEL TAX FOR LIBRARY SERVICES**

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 fiscal year 2016-2017. The tax for a single-family residence for fiscal year 2015-2016 is \$31.53.

It is the purpose of this ordinance to extend the existing parcel tax, subject to the same annual adjustment as the existing tax, for ten years beginning in fiscal year 2017-2018. This ordinance takes effect only upon approval by two-thirds of the voters of the City of Sacramento. To stabilize funding for library services and avoid deep service level cuts, this ordinance removes existing restrictions on the parcel tax revenue to allow use for all library services.

**SECTION 2**

Chapter 3.148 of the Sacramento City Code is amended to read as follows:

**Chapter 3.148 PARCEL TAX FOR LIBRARY SERVICES**

**3.148.010 Parcel tax imposed.**

A parcel tax for library services is imposed upon every parcel of real property in the city. Library services include, without limitation, programs for children, teens, and seniors; regular open hours at city libraries; library staff; acquisition of books, magazines, newspapers, media, and other library materials; and access to technology at city libraries.

**3.148.020 Tax rates.**

The tax rates for fiscal year 2007-2008 shall be:

<b>Residential</b>		
Single family		\$26.60
Multi-family	a.	\$19.95 per unit, units 1-4
	b.	\$13.30 per unit, units 5-15
	c.	\$6.65 per unit, units over 15
(Add a. plus b. plus c. for total multi-family tax per parcel)		
Condominiums		\$19.95 per condominium
Mobile Homes		\$13.30 per mobile home
<b>Non-Residential</b>		
Institutional		\$119.70 per acre (first 5 acres)
		\$29.83 per acre (acres over 5)
Professional		\$79.80 per acre (first 5 acres)
		\$19.95 per acre (acres over 5)
Commercial/ Industrial and Recreational		\$39.90 per acre (first 5 acres)
		\$9.98 per acre (acres over 5)
<b>Vacant</b>		\$9.98 per acre (maximum taxed area per parcel: 5 acres)
(Misc. vacant, parking lots, airports, cemeteries and mortuaries)		
<b>Exempt Uses</b>		
Common area, Agriculture, Utilities, Public Agencies		\$0.00

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

The tax rates for fiscal year 2007-2008 set forth in section 3.148.020 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.

### **3.148.040 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 library services within the city of Sacramento.

### **3.148.050 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 ten-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).

### **3.148.060 Ten-year term.**

The tax imposed by this chapter ends with fiscal year 2026-2027.

### **3.148.070 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 eighty (80) percent or less of the Sacramento County area median income as published annually by the Secretary of Housing and Urban Development Department.

### **3.148.080 Independent annual audit.**

The proceeds resulting from the parcel tax imposed by this chapter shall be transferred to the Sacramento Public Library Authority and are subject to the same independent annual audit requirements as other Sacramento Public Library Authority revenues. The independent auditor's report, which shall include an accounting of the revenues received and expenditures made from the parcel tax, will be presented annually to the Sacramento Public Library Authority board and made available for public review.

## **SECTION 3**

This ordinance shall take effect on July 1, 2017, but only if approved by two-thirds of the voters of the City of Sacramento voting in an election held before July 1, 2017.

## **SECTION 4**

Adoption of this ordinance does not affect any administrative or civil prosecutions or proceedings brought or to be brought to enforce the provisions of chapter 3.148 as they existed prior to the effective date of this ordinance. The provisions of chapter 3.148, as they exist prior to the effective date of this ordinance, shall continue to be operative and effective with regard to any obligations or acts occurring prior to the effective date of this ordinance.

## **ARGUMENT IN FAVOR OF MEASURE X**

Vote yes on Measure X to maintain library services at all 12 Sacramento City libraries—without raising taxes. Measure X extends the existing parcel tax passed in 2004 that provides almost a third of our city library funding. Measure X requires independent yearly audits to ensure that all funds are spent exclusively to maintain services at Sacramento City libraries.

People are using their libraries more than ever before. Library card holders have increased along with library program attendance and visits to the library. Measure X is needed to keep up with three new libraries, greater demand for on-line services and the need to stay open evenings and weekends when working people can use our libraries.

Vote yes on Measure X to maintain services for children and teens, including after school homework assistance and reading programs. Vote yes on Measure X to protect library operating hours and 24/7 online access to library resources. Vote yes to preserve library services for seniors and families who are trying to improve their lives. Vote yes to give people who don't have computers at home access to the internet. Vote yes to continue to make quality library materials, programs and services available at all libraries.

City of Sacramento residents have always cared about their libraries. Our 12 city libraries improve the quality of life in our neighborhoods. They prepare children to start school ready to read and offer a safe place for children to learn and study. Libraries help job seekers and adult learners, and they provide information and enrichment to people of all ages. To maintain our hours of operation, online access, quality books and library materials, children's programs and more, vote yes on Measure X. For more information visit [www.excellentlibraries.org](http://www.excellentlibraries.org)

s/Richard T. Jennings, II  
Vice Mayor, City of Sacramento

s/Brian Rice  
President, Firefighters Local 522

s/Anita L Scuri  
Vice-President, Friends of the Sacramento Public Library

s/Timothy Davis  
President, Sacramento Police Officers Association

s/Kristi Morioka  
PTA President, Genevive Didion K-8 SCUSD

**NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE X WAS FILED**

**NO ARGUMENT AGAINST MEASURE X WAS FILED**