

Impartial Analysis of Measure E
Prepared by Sacramento City Attorney

Measure E has been placed on the ballot by the Sacramento City Council. Measure E would combine two existing parcel taxes and extend the resulting single parcel tax for library services provided within the City of Sacramento. 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newspapers, media, and other library materials; and access to technology at City of Sacramento libraries until repealed by the voters.

In 2004, City of Sacramento voters approved a parcel tax within the City of Sacramento for the purpose of funding certain library services (Measure X). In 2014, the voters approved a supplemental 12-year parcel tax (Measure B). In 2016, the voters approved a 10-year extension of Measure X and approved the removal of the restrictions on use of the funds, allowing the parcel tax revenue to be used for all library services. The tax imposed by Measure B expires at the end of fiscal year 2025-2026. The tax imposed by Measure X expires at the end of fiscal year 2026-2027.

Measure X is codified in Sacramento City Code chapter 3.148; and Measure B is codified in Sacramento City Code chapter 3.150. In May 2024, the City Council adopted Ordinance 2024-0013, to combine the two parcel taxes and extend the resulting single parcel tax by amending chapter 3.148 and deleting chapter 3.150. The ordinance will take effect only if two-thirds of the voters voting on Measure E approve it.

The ordinance does not change the overall tax rate. The combined parcel tax would be collected from the owners of all non-exempt properties within the City of Sacramento. The amount of the tax for each land-use type is set forth in the full text of the measure. For example, in fiscal year 2023-2024, the combined tax rate for each developed single-family residential parcel is \$54.50. The tax for each land-use type would be increased annually to reflect any increase in the consumer prices index, not to exceed three percent (3%) per year.

If Measure E is approved, the ordinance combining the library-services parcel taxes would remain in effect until repealed by city voters.

A “yes” vote is in favor of approving the ordinance combining the existing parcel taxes and extending the resulting parcel tax for library services within the City of Sacramento. A “no” vote is against approving the ordinance.

/s/ Susana Alcalá Wood

Sacramento City Attorney