

ORDINANCE 2024-0013

Adopted by the Sacramento City Council

May 21, 2024

An Ordinance Amending Chapter 3.148 and Deleting Chapter 3.150 of the Sacramento City Code, Relating to the Consolidation and Extension of the Existing Parcel Taxes for Library Services

BE IT ENACTED BY THE VOTERS 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 (Measure X). The parcel tax was set at \$26.60 per year for single-family residences and specified amounts for all other properties for 10 years beginning with the 2007-2008 fiscal year. Rate increases are limited to 3% annually.

In 2014, the voters of the City of Sacramento approved, by a two-thirds vote, a supplemental 12-year, \$12 per-parcel tax, generating nearly \$1.9 million annually beginning in fiscal year 2014-2015 (Measure B), to stabilize library funding and avoid deep service level cuts. This tax allowed the Sacramento Public Library to continue providing core library services at the City's libraries.

On June 7, 2016, Sacramento voters approved the extension of Measure X for an additional 10 years beginning in fiscal year 2017-2018. The voters also approved the removal of the restrictions on use of the funds, allowing the parcel tax revenue to be used for all library services.

The purpose of this ordinance is to consolidate and extend the existing parcel taxes for library services, subject to the same annual adjustments as the existing taxes, until the tax is repealed by the voters. This ordinance takes effect on July 1, 2025, if City of Sacramento voters approve it by a two-thirds vote.

Parcel tax revenue will be used for library services, including, 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.

SECTION 2.

Chapter 3.148 of the Sacramento City Code is hereby 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 2023-2024 are as follows:

Residential	
Single family	\$54.50
Multi-family	a. \$40.88 per unit, units 1-4
	b. \$27.25 per unit, units 5-15
	c. \$13.63 per unit, units over 15
	(Add a. plus b. plus c. for total multi-family tax per parcel)
Condominiums	\$40.88 per condominium
Mobile Homes	\$27.25 per mobile home
Non-Residential	
Institutional	\$245.26 per acre (first 5 acres)
	\$61.32 per acre (acres over 5)
Professional	\$163.51 per acre (first 5 acres)
	\$40.88 per acre (acres over 5)
Commercial/Industrial and Recreational	\$81.75 per acre (first 5 acres)
	\$20.45 per acre (acres over 5)
Vacant	
(Misc. vacant, parking lots, airports, cemeteries and mortuaries)	\$20.45 per acre (maximum taxed area per parcel: 5 acres)
Exempt Uses	
Common area, Agriculture, Utilities, Public Agencies	\$0.00

3.148.030 Annual adjustment of tax rates.

The tax rates for fiscal year 2023-2024 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 \$7,635,600, 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, the tax may still 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 \$7,635,600 the Sacramento Public Library Authority 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 \$7,635,600, before the parcel tax can be levied in any subsequent year.

3.148.060 Term.

This chapter remains in effect until repealed by the electorate of the city.

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 80% 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, to be held in a separate account, and are subject to the same independent annual audit requirements as other Sacramento Public Library Authority revenues. The independent auditor's report, which must include an accounting of the revenues received and expenditures made from the parcel tax, shall be

presented annually to the Sacramento Public Library Authority board and made available for public review.

SECTION 3.

Chapter 3.150 of the Sacramento City Code is hereby deleted.

SECTION 4. Severability.

If any portion of this ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this ordinance shall remain in effect. The people of the City of Sacramento hereby declare that they would have adopted each portion of this ordinance, notwithstanding the fact that any one or more portions of this ordinance is declared invalid or unenforceable and, to that end, the provisions of this ordinance are severable.

SECTION 5. Voter Approval; Effective Date.

This ordinance is effective only if approved by two-thirds of the voters voting on this ordinance, and if so approved goes into effect on July 1, 2025.


Adopted by the City of Sacramento City Council on May 21, 2024, by the following vote:

Ayes: Members Guerra, Jennings, Kaplan, Maple, Talamantes, Thao, Valenzuela, Vang, and Mayor Steinberg

Noes: None

Abstain: None

Absent: None

Attest:  05/22/2024
Wendy Klock-Johnson, Assistant City Clerk

The presence of an electronic signature certifies that the foregoing is a true and correct copy as approved by the Sacramento City Council.

Passed for Publication: Not applicable.

Published: Published in full pursuant to Sacramento City Charter, § 32(d).

Effective: Upon voter approval.