

(R-86-39)

RESOLUTION NUMBER R- 263704

ADOPTED ON JUL 22 1985

WHEREAS, the California Constitution limits property tax rates to 1% except for "indebtedness approved by the voters" and at a minimum, this exception permits local officials to levy extraordinary property tax rates to pay for general obligation bonds; and

WHEREAS, the courts have also validated extraordinary rates for water project contracts (Goodman v. Desert Water Agency) and pension obligations (Carmen v. Alvord); and

WHEREAS, local agencies also levy rates for lease-purchase projects, paramedic services, library costs, open space acquisition, and to support a zoo; and

WHEREAS, in 1983, the Legislature imposed a two-year moratorium (to expire June 30, 1985) on extraordinary property taxes [AB 377 (Roos) 1983] which limited property tax rates to their 1982-83 levels; and

WHEREAS, the moratorium also prohibited county officials from reallocating the property tax revenues of the agencies which levy (or could levy) extraordinary rates; and

WHEREAS, AB 13 (Roos), which the City is supporting, would make the moratorium on extraordinary property taxes permanent and "grandfather in" certain types of extraordinary votes approved before Proposition 13, including San Diego's Zoo Tax, although the rate could not exceed its 1982-83 level; and

WHEREAS, language in AB 13 explicitly recognizes that the courts will ultimately decide the constitutionality of these extraordinary rates; and

WHEREAS, a case now pending before the California Supreme Court (Patton v. Alameda) involves the constitutionality of an extraordinary tax levied to support library services in a charter city; and

WHEREAS, the Patton v. Alameda case could possibly affect the viability of the City's Zoo Tax as it presently exists; and

WHEREAS, it is recommended that the cited case be monitored to determine its impact, if any; and

WHEREAS, at its June 24, 1985 meeting, the Rules Committee voted unanimously (5-0) to adopt the recommendations set forth in IRD Report No. 85-75 and now forwards the matter to the full Council for necessary action; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that the City Attorney be and he is hereby requested to monitor the Patton v. Alameda case, as it relates to the constitutionality of extraordinary taxes, and advise the City Council and City Manager of its impact on the continuing viability of the City's Zoo Tax.

BE IT FURTHER RESOLVED, that the City Manager be and he is hereby directed to consider alternative means for dealing with a possible loss of zoo tax revenue.

APPROVED: JOHN W. WITT, City Attorney

By

  
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Jack Katz, Chief Deputy

JK:smm  
7/9/85  
Or.Dept:IRD  
R-86-39  
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Passed and adopted by the Council of The City of San Diego on JUL 22 1985,  
by the following vote:

Councilmen	Yeas	Nays	Not Present	Ineligible
Bill Mitchell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Cleator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gloria McColl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
William Jones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struikma	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Gotch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
District 7-vacant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uvaldo Martinez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Roger Hedgecock	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

**ROGER HEDGECOCK**

Mayor of The City of San Diego, California.

(Seal)

**CHARLES G. ABDELNOUR**

City Clerk of The City of San Diego, California.

By Ellen Roward, Deputy.

Office of the City Clerk, San Diego, California

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