

ORDINANCE NO. 0-17126  
(New Series)

(O-89-18)

ADOPTED ON AUG 9 1988

**AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES  
FOR THE FISCAL YEAR 1988-89.**

WHEREAS, Section 75 of the Charter of the City of San Diego requires an annual tax levy be adopted by ordinance not later than the last day of August of each year; and

WHEREAS, Proposition 13 approved by the voters to be effective July 1, 1978 amended the State Constitution by adding Article XIII A to limit the amount of ad valorem tax on real property; and

WHEREAS, as a result of Article XIII A and the adoption of state legislation in concurrence thereto, the Charter provisions related to amount of tax and process of collection have been modified and superseded; and

WHEREAS, pursuant to Article XIII A and the accompanying state legislation, the annual tax levy is limited to those certain exceptions provided for in said Article XIII A and Sections 2237, and 2237.1 of the California Revenue and Taxation Code; and

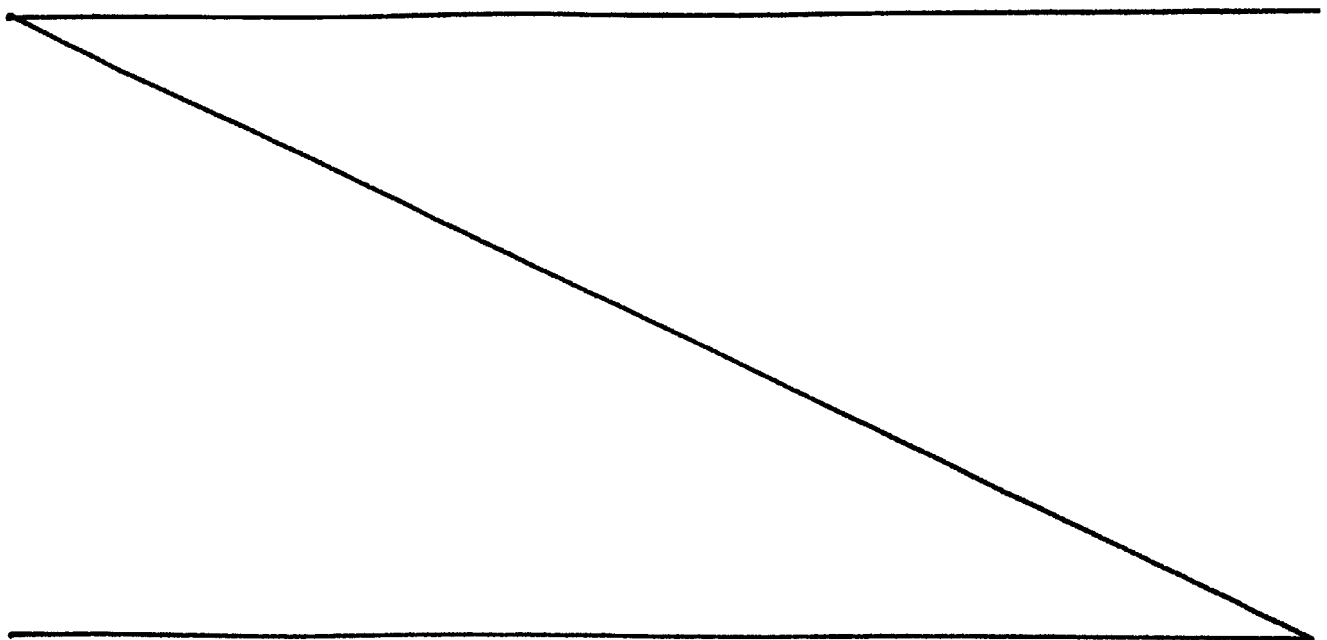
WHEREAS, pursuant to the above recited provisions of law, it is required that the County of San Diego levy the annual ad valorem property tax, on the full value of said property, except as otherwise provided therein, and distribute it to the public agencies and districts within the County; NOW THEREFORE,

BE IT ORDAINED, by the Council of the City of San Diego, as follows:

Section 1. Pursuant to the provisions of Section 75 of the Charter of the City of San Diego, Article XIII A of the State Constitution and the state legislation adopted pursuant thereto, there is hereby fixed a rate of taxation of one cent and twenty-seven one hundredths mills (\$0.01027) on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the fiscal year 1988-89 and that the rate is hereby levied on all taxable property, both real and personal, in the City of San Diego. Included herein is the amount required to be levied by Section 77a of said Charter.

Section 2. An allowance of five and five tenths percent (5.5%) for anticipated delinquencies in tax payments upon real property and improvements thereon and personal property secured, other than properties of public utilities, is hereby established.

Section 3. The rate is computed as follows:



TAX REQUIREMENTS FOR 1988-89 BUDGET

	<u>Expenditure Requirements</u>	<u>Less Fund Balance Available for Fiscal 1989 Budget</u>	<u>Less Delinquent Taxes and Intangibles</u>	<u>Less Unsecured</u>	<u>Total Tax Required for Secured Tax Levy</u>	<u>Secured Tax Rate</u>
Zoological Exhibits Fund (10222)	\$ 2,331,482	\$ ---	\$ 106,450	\$ 135,607	\$2,089,425	\$ 0.00500 (1)
General Obligation Bond Interest & Redemption Fund (21601), exclusive of Wild Animal Park Bonds	2,772,690	262,376	139,094	168,153	2,203,067	0.00527
General Obligation Wild Animal Park Bond Interest & Redemption Fund (21630)	519,800	519,800	---	---	---	---
<b>TOTAL</b>	<u>\$ 5,623,972</u>	<u>\$ 782,176</u>	<u>\$ 245,544</u>	<u>\$ 303,760</u>	<u>\$4,292,492</u>	<u>\$ 0.01027</u>

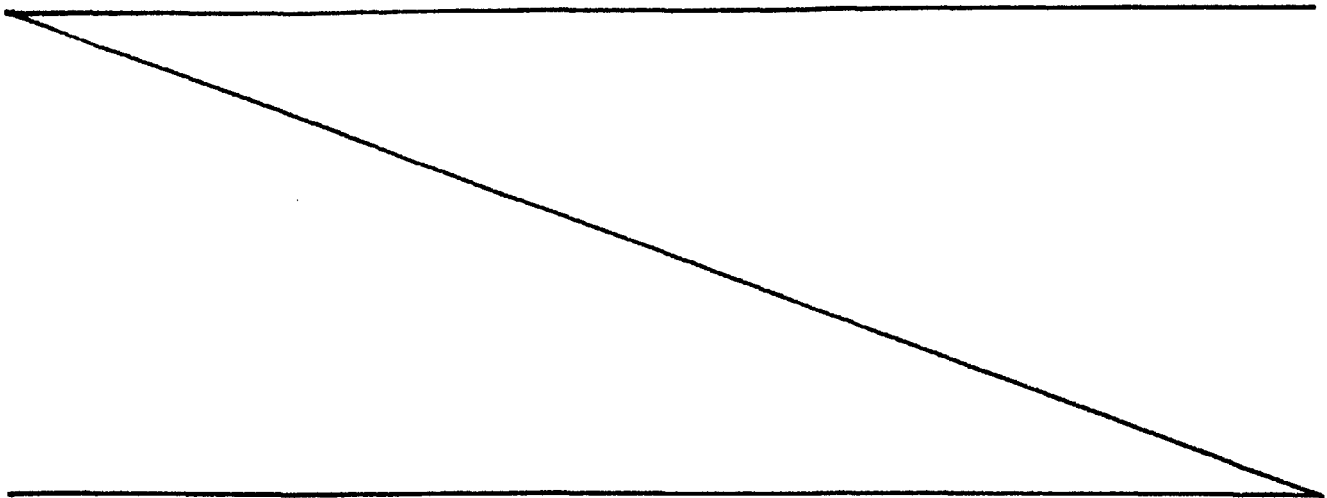
(1) Section 77a of the City Charter requires a two-cent tax levy on each one hundred dollars (\$100.00) of assessed valuation. Section 135 of the California Revenue and Taxation Code now defines "assessed value" as full value. Pursuant to Section 135(d) of the California Revenue and Taxation Code a conversion factor of one-fourth ( $\frac{1}{4}$ ) is applied to the tax rate for purposes of expressing tax rates on the same basis. This rate will be applied to taxable property assessed at full value (100%) for FY 1988-89.

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Section 4. Pursuant to the provisions of the San Diego Municipal Code, Chapter VI, Article 1, Division 12, Section 61.1201, and Resolution No. 201037 of the Council of the City of San Diego, adopted October 15, 1970, there is hereby fixed a rate of taxation of seven and ninety one hundredths mills (\$0.00790) on each one hundred dollars' land valuation of taxable property (full value) designated as Zone A within the Penasquitos Sewer Improvement District and a rate of taxation of one and fifty-eight one hundredths mills (\$0.00158) on each one hundred dollars' land valuation of taxable property (full value) designated as Zone B within the Penasquitos Sewer Improvement District, and these rates are hereby levied on all taxable land in the Penasquitos Sewer Improvement District as shown on the assessment roll of the County of San Diego for the fiscal year 1988-89.

Section 5. An allowance of five percent (5.0%) for anticipated delinquencies in tax payments upon real property (land) in the Penasquitos Sewer Improvement District is hereby established.

Section 6. The rates have been computed as follows:



PENASQUITOS SEWER IMPROVEMENT DISTRICT

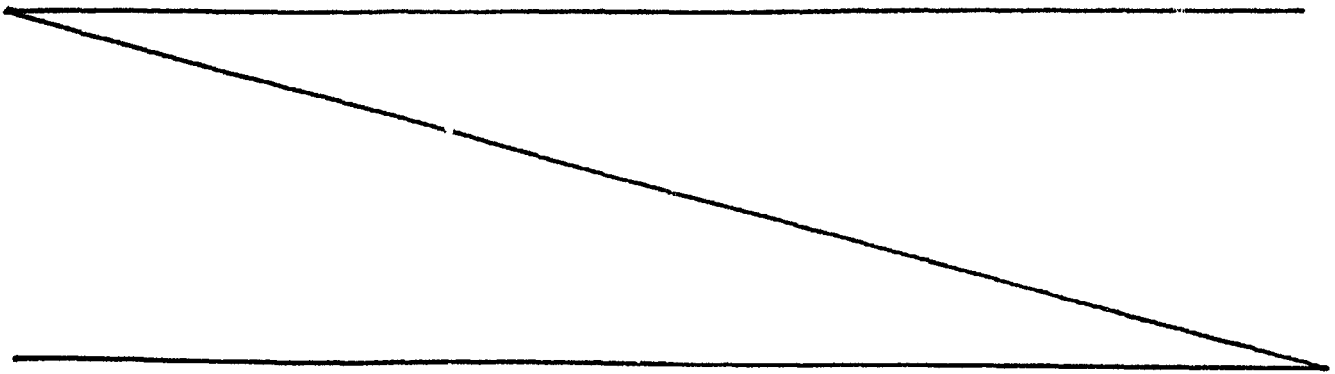
TAX REQUIREMENTS FOR 1988-89 BUDGET

	<u>Budget Requirements</u>	<u>Less Fund Balance Available for Fiscal 1989 Budget</u>	<u>Less Non-Property Tax Revenue</u>	<u>Less Delinquent Taxes, Escapes &amp; Intangibles</u>	<u>Total Tax Required for Levy</u>	<u>Secured</u>	<u>Tax Rates</u>
Zone A	\$ 673,164	\$ 115,161	\$ 329,958	\$ 33,397	\$ 194,648	\$ 194,648	\$0.00790
Zone B	<u>13,836</u>	<u>2,367</u>	<u>6,782</u>	<u>687</u>	<u>4,000</u>	<u>4,000</u>	0.00158
5 TOTAL	<u>\$ 687,000</u>	<u>\$ 117,528</u>	<u>\$ 336,740</u>	<u>\$ 34,084</u>	<u>\$ 198,648</u>	<u>\$ 198,648</u>	

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Section 7. The taxes hereby levied shall be due and payable and shall be collected at the same time and in the same manner as State and County taxes in the County of San Diego.

Section 8. This ordinance is declared to take effect immediately upon its passage, pursuant to the authority contained in Section 16 and 17 of the Charter of the City of San Diego.



APPROVED: John W. Witt, City Attorney

By Jack Katz  
Jack Katz, Chief Deputy City Attorney

08/08/88  
O-89-18  
Or.Dept.:Fin.Mgmt.

File# tax ordinance

Passed and adopted by the Council of The City of San Diego on AUG 9 1988,  
by the following vote:

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<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"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksmas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR  
Mayor of The City of San Diego, California.

(Seal)

CHARLES G. ABDELNOUR  
City Clerk of The City of San Diego, California.

By Ellen Board, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on AUG 9 1988, said ordinance being of the kind and character authorized for passage on its introduction by Section 16 of the Charter.

~~I FURTHER CERTIFY that the final reading of said ordinance was in full~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

CHARLES G. ABDELNOUR  
City Clerk of The City of San Diego, California.

(Seal)

By Ellen Board, Deputy.

Office of the City Clerk, San Diego, California

Ordinance Number 0-17126 Adopted AUG 9 1988

CERTIFICATE OF PUBLICATION

RECEIVED  
CITY CLERK'S OFFICE  
1988 AUG 26 AM 10:46  
SAN DIEGO, CALIF.

CITY OF SAN DIEGO  
202 C STREET, 2ND FLOOR  
SAN DIEGO, CA 92101  
ATTN: ELLEN BOVARD

IN THE MATTER OF

NO.

AN ORDINANCE FIXING THE TAX RATES AND LEVYING  
TAXES FOR THE FISCAL YEAR 1988-89

0-17126

I, THOMAS D. KELLEHER, am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the principal clerk of the San Diego Daily Transcript, a newspaper of general circulation, printed and published daily, except Saturdays and Sundays, in the City of San Diego, County of San Diego, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Diego, State of California, under the date of January 23, 1909, Decree No. 14894; and the

ORDINANCE

is a true and correct copy of which the annexed is a printed copy and was published in said newspaper on the following date(s), to wit:

AUG. 22

I certify under penalty of perjury that the foregoing is true and correct.

Dated at San Diego, California this 22 day of AUG., 19 88.

7 5/8" x 4 x 86.39 = \$339.90



(Signature)



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(New Series)**

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WHEREAS, Proposition 13 approved by the voters to be effective July 1, 1978 amended the State Constitution by adding Article XIII A to limit the amount of ad valorem tax on real property; and

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Section 8. This ordinance is declared to take effect immediately upon its passage, pursuant to the authority contained in Section 16 and 17 of the Charter of the City of San Diego.

Introduced, dispensed with the reading and adopted by the Council of The City of San Diego on August 9, 1988, by the following vote:  
YEAS: Wolfshelmer, Roberts, McCoil, Pratt, Struikama, Hender-

son, McCarty, Filner, O'Connor.

NAYS: None.

NOT PRESENT: None.

AUTHENTICATED BY: CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California

MAUREEN O'CONNOR

Mayor of The City of San Diego, California

(Seal)

By ELLEN BOVARD, Deputy