(0-90-29)

ORDINANCE NO. <u>Q-17333</u>
(New Series)
ADOPTED ON AUG 8 1989

# AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 1989-90.

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 XIIIA to limit the amount of ad valorem tax on real property; and

WHEREAS, as a result of Article XIIIA 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concurrence thereto, the Charter provisions related to amount of tax and process of collection have been modified and superseded; and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 XIIIA and the accompanying state legislation, the annual tax levy is limited to those certain exceptions provided for in said Article XIIIA and Sections 2237, and 2237.1 of the California Revenue and Taxation Code; and

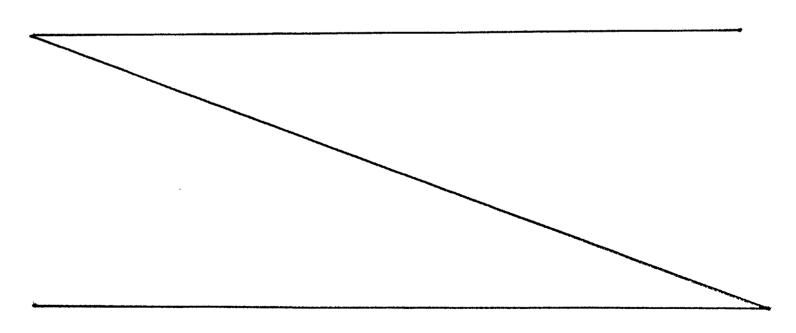
WHEREAS, pursuant to the above recited provisions of law, it is required that the County of San Diego levy the annual ad valorem property tax, on the full value of said property, except as otherwise provided therein, and distribute it to the public agencies and districts within the County; NOW THEREFORE,

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 XIIIA of the State Constitution and the state legislation adopted pursuant thereto, there is hereby fixed a rate of taxation of nine and eighty-seven one hundredths mills (\$0.00987) on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the fiscal year 1989-90 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 percent (5.0%) 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 1989-90 BUDGET

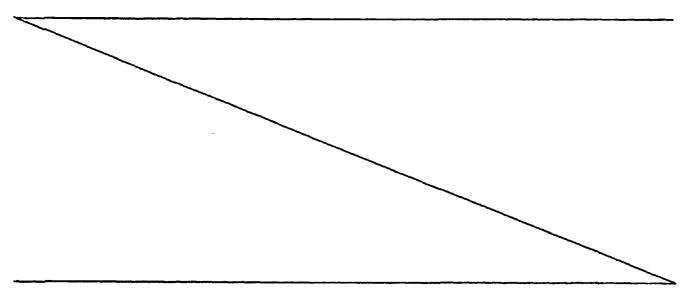
	Expenditure Requirement		Less Delinquent Taxes and Intangibles	Less Unsecured	Total Tax Required for Secured Tax Levy	Secured Tax Rate
Zoological Exhibits Fund (10222)	\$ 2,514,09	1 \$	\$ 134,703	\$ 156,148	\$2,223,240	\$ 0.00500 (1)
General Obligation Bond Interest & Redemption Fund (21601), exclusive of Wild Animal Park Bonds	2,731,62	0 196,722	204,882	164,580	2,165,436	0.00487
General Obligation Wild Animal Park Bond Interest & Redemption Fund (21630)	519,10	519,100			~	
TOTAL	<b>\$</b> 5,764,81	\$ 715,822	\$ 339,585	\$ 320,728	\$4,388,676	\$ 0.00987

(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 (1) 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 1989-90.

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Section 4. 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 5. 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

Jack Katz, Chief Deputy City Attorney

JK:smm 08/02/89 08/31/89 COR. COPY Or.Dept.:Fin.Mgmt. 0-90-29

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City Clerk of The City of San Diego, California.						
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CERTIFICATE OF PUBLICATION

89 AUG 28 PH 1:57

SAN DIEGO, CALIF. 7

CITY OF SAN DIEGO 202 C STREET, SECOND FLOOR SAN DIEGO, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 1989-90

### THOMAS D. KELLEHER

I, \_\_\_\_\_\_\_\_\_, 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

See Pg. 2 of 2

ORDINANCE NO. 0-17333 (NEW SERIES)

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. 21

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

Dated at San Diego, California this \_\_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_

114" × 2×131.69 = \$261.34

(Signature)

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## ORDINANCE NO. 0-17333 (New Series)

AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 1989-90.

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 XIIIA to limit the amount of ad valorem tax on real property; and WHEREAS, as a result of Article XIIIA 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 supersaded; and
WHEREAS, pursuant to Article XIIIA and the accompanying state legislation, the annual tax levy is limited to those certain exceptions provided for in said Article XIIIA 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 XIIIA of the State Constitution and the state legislation adopted pursuant thereto, there is hereby fixed a rate of taxation of nine and eighty-seven one hundredths milia (\$0.00987) on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the fiscal year 1989-90 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 7.7a of said Charter.

Section 2. An allowance of five percent (5.0%) 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:

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#### TAX REQUIREMENTS FOR 1989-90 BUDGET

- (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Expenditure Requirements	Less Fund Balance Available for Fiscal 1990 Budget	Less Dalinquent Taxes and intangibles	Less Unsecured	Total Tax Required for Secured Tax Levy	Secured Tax Rate
Zoological Exhibits Fund (10222)	\$2,514,091	\$	\$134,703	\$158,148	\$2,223,240	\$ 0.00500(1)
General Obligation Bond Interest  & Recemption Fund (21601), exclusive of Wild Animal Park Bonds	2,731,620	196,722	204,882	164,580	2,165,436	0.00487
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TOTAL	\$5,764,811	\$715,822	\$ 339,585	\$ 320,728	\$4,388,676	\$ 0.00987

(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 Ifornia Revenue and Taxation Code a conversion factor of one-fourth (¼) is applied to tax rate for purposes of expressing tax rate on the same basis. This rate will be applied to taxable property assessed at full value (100%) for FY 1989-90.

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 18 and 17 of the Charter of the City of San Diego.

Passed and adopted by the Council of The City of San Diego on August 8, 1989, by the following vote:

YEAS: Wolfsheimer, Roberts, McColl, Struiksma, Henderson, McCarty, Filner, O'Connor.

NAYS: None.

Pub. August 21

NOT PRESENT: Prait. AUTHENTICATED BY: MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of Sn Diego, California.

City Clerk of The City of Sn Diego, California.

(Seal)

By ELLEN BOVARD, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on August 8, 1989, 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 reading of said ordinance in full was dispensed with by a vote of not loss than a majority of the members elected to the Council, and that there as 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.

By ELLEN BOVARD, Deputy (Seal)

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