(0-91-30)

ORDINANCE NO. O-17515
(New Series)
ADOPTED ON AUG 07 1990

## AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 1990-91.

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concurrence thereto, the Charter provisions related to amount of tax and process of collection have been modified and superseded; and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

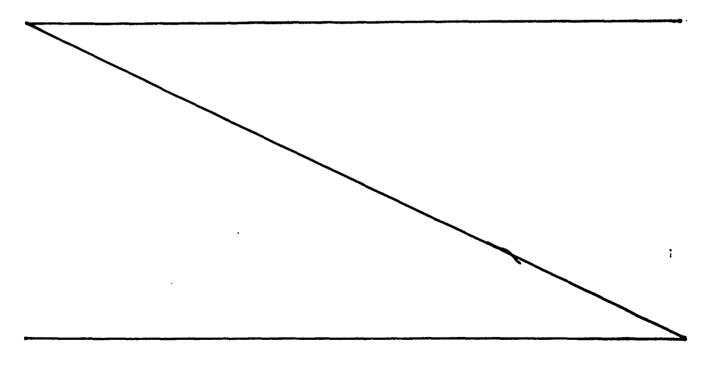
WHEREAS, pursuant to the above recited provisions of law, it is required that the County of San Diego levy the annual ad valorem property tax, on the full value of said property, except as otherwise provided therein, and distribute it to the public agencies and districts within the County; NOW THEREFORE,

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 eight one-hundredths mills (\$0.00908) on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the fiscal year 1990-91 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 1990-91 BUDGET

	Expenditure Requirements	Less Fund Balance Available for Fiscal 1991 Budget	Less Delinquent Taxes and Intangibles	Less Unsecured	Total Tax Required for Secured Tax Levy	Secured Tax Rate
Zoological Exhibits Fund (10222)	\$ 2,927,267	\$	\$ 267,214	\$ 180,855	\$2,479,198	\$ 0.00500 (1)
General Obligation Bond Interest & Redemption Fund (21601), exclusive of Wild Animal Park Bonds	2,696,540	234,506	262,856	176,153	2,023,025	0.00408
General Obligation Wild Animal Park Bond Interest & Redemption Fund (21630)	517,500	517,500				
TOTAL	\$ 6,141,307	\$ 752,006	\$ 530,070	\$ 357,008	\$4,502,223	\$ 0.00908

<sup>(1)</sup> 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 1990-91.

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, Senior Chief Deputy

Or.Dept.:Fin.Mgmt. 07/30/90

Passed and adopted by the Council of The	Council of The City of San Diego on					
by the following vote:	city of our Diego			,		
Council Members	Yeas	Nays	Not Present	Ineligible		
Abbe Wolfsheimer						
Ron Roberts						
John Hartley	<u> </u>					
H. Wes Pratt		닏				
Linda Bernhardı						
J. Bruce Henderson						
Judy McCarty						
Bob Filner						
Mayor Maureen O'Connor	<u>v</u>	Ц		Ш		
AUTHENTICATED BY:		MAUREEN O'CONNOR  Mayor of The City of San Diego, California.				
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(Seal)	•••••		ARLES G. Al	BDELNOUK un Diego, California.		
	<b>D</b>	BAL	nda R.	Barnes, Deputy.		
I HEREBY CERTIFY that the foregonal AUG 07 199 authorized for passage on its introduction I FURTHER CERTIFY that the final I FURTHER CERTIFY that the realless than a majority of the members elect of each member of the Council and the pordinance.	by Section 16 of the reading of said ording of said ording of the Council	, said e Charter. dinance w nance in , and that day of its	ordinance being  as in full  full was dispens there was availa	of the kind and character ed with by a vote of not able for the consideration n or printed copy of said		
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(Seal)	Ву	Bho	ndak.	Barres, Deputy.		
	O	ffice of the	City Clerk, San Di	ego, California		
	Ordinance Number	-175	15 Adopto	AUG 07 1990		

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