

ORDINANCE NUMBER O- 18332 (NEW SERIES)

ADOPTED ON AUG 05 1996

AN ORDINANCE FIXING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 1996-97.

**WHEREAS**, Section 75 of the Charter of the City of San Diego requires an annual tax levy 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concurrence thereto, the Charter provisions related to amount of tax and process of collection have been modified and superseded; and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 Section 93 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 eight and forty three one-hundredths mills (\$0.00843) on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the Fiscal Year 1996-97 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 four and seven-tenths percent (4.7%) 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 1996-97 BUDGET**

	Expenditures Requirements	Less Fund Balance Available for FY'97 Budget	Less Delinquent Taxes and Intangibles	Less Unsecured	Total Tax Required for Secured Tax Levy	Secured Tax Rate
Zoological Exhibits Fund (10222)	\$3,241,886	\$ -0-	\$209,000	\$202,972	\$2,829,914	\$0.00500(a)
General Obligation Public Safety Communications Bond Interest & Redemption Fund (21640)	4,026,654	1,713,366	169,400	139,385	2,004,503	0.00343
<b>TOTAL</b>	<b>\$7,268,540</b>	<b>\$1,713,366</b>	<b>\$378,400</b>	<b>\$342,357</b>	<b>\$4,834,417</b>	<b>\$0.00843</b>

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(a) 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 (1/4) 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 Fiscal Year 1996-97.

**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

By Stuart H. Swett  
Stuart H. Swett,  
Head Deputy City Attorney

DMT:mem

7/26/96

Or. Dept: City Auditor & Comptroller and  
Financial Management Department

O-97-44

Prep by: City Auditor & Comptroller and  
Financial Management Department