

ORDINANCE NUMBER O- 19657 (NEW SERIES)

DATE OF FINAL PASSAGE AUG 03 2007

AN ORDINANCE FIXING THE TAX RATES AND LEVYING  
TAXES FOR THE FISCAL YEAR 2007-2008

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 implementing legislation, the Charter provisions related to amount of tax and process of collection have been modified and superseded; and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 six hundred nineteen hundred-thousandths (0.00619%), comprised of a tax rate of 0.00500% for the Zoological Exhibits and a tax rate of 0.00119% for the Public Safety Communications Bonds, on each one hundred dollars' valuation of taxable property (full value) within the City of San Diego for the Fiscal Year 2007-2008 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 three and one-half percent (3.5%) 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.** An allowance of one and eight-tenths percent (1.8%) for roll corrections and assessment appeal reductions upon real property and improvements thereon and personal property secured, other than properties of public utilities, is hereby established.

**Section 4.** The rate is computed as follows:

**TAX REQUIREMENTS FOR 2007-2008 BUDGET**

Fund Name (Number)	Fiscal Year 2007 - 2008 Expenditures	Less Fund Balance Available for FY2008 Budget	Less Delinquent Taxes and Intangibles	Less Unsecured	Total Tax for Secured Tax Levy	Secured Tax Rate on Each \$100 of Assessed Valuation
Zoological Exhibits Fund (10222)	\$8,946,525	\$1,311,522	\$229,000	\$318,986	\$7,087,017	0.00500% <sup>a</sup>
General Obligation Public Safety Communications Bond Interest & Redemption Fund (21640)	\$2,328,948	\$255,845	\$117,000	\$84,890	\$1,871,213	0.00119%
<b>TOTAL</b>	<b>\$11,275,473</b>	<b>\$1,567,367</b>	<b>\$346,000</b>	<b>\$403,876</b>	<b>\$8,958,230</b>	<b>0.00619%</b>

**Section 5.** 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.

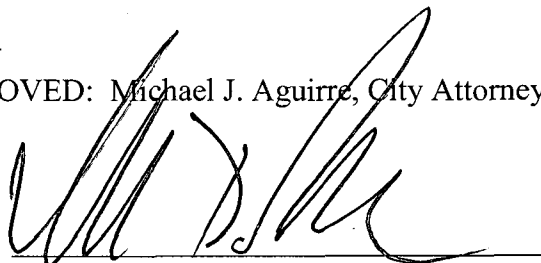
**Section 6.** That a full reading of this ordinance is dispensed with prior to passage, since a written copy was made available to the City Council and the public prior to the day of its passage.

<sup>a</sup> Section 77a of the City Charter requires a two-cent tax levy on each one hundred dollars (\$100.00) of assessed valuation. Subsequent to the adoption of Charter section 77a, Section 135 of the California Revenue and Taxation Code changed the definition of assessed valuation to "full value" where it had previously been 25 percent of "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 translating the Charter Section 77a tax rates to the new definition. This rate will be applied to taxable property assessed a full value (100%) for Fiscal Year 2007-2008.

**Section 7.** This ordinance is declared to take effect immediately upon its passage,  
pursuant to the authority contained in Sections 16 and 17 of the Charter of the City of San Diego.

APPROVED: Michael J. Aguirre, City Attorney

By



Mark D. Blake  
Chief Deputy City Attorney

MDB:jdf

7/16/07

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

O-2008-11

I hereby certify that the foregoing Ordinance was passed by the Council of the City of San  
Diego, at this meeting of ~~JUL 30 2007~~.

ELIZABETH S. MALAND  
City Clerk

By   
Deputy City Clerk

Approved:

8-3-07

(date)

  
JERRY SANDERS, Mayor

Vetoed:

\_\_\_\_\_  
(date)

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JERRY SANDERS, Mayor