

#331
06/23/2024

(O-2026-133)

ORDINANCE NUMBER O- 22115 (NEW SERIES)

DATE OF FINAL PASSAGE JUN 23 2026

AN ORDINANCE OF THE COUNCIL OF THE CITY OF
SAN DIEGO FIXING THE TAX RATES AND LEVYING
TAXES FOR ZOOLOGICAL EXHIBITS FOR THE FISCAL
YEAR 2027.

RECITALS

The Council of the City of San Diego (Council) adopts this Ordinance based on the following:

A. San Diego Charter (Charter) section 75 requires an annual tax levy to be adopted by ordinance not later than the last day of August of each year.

B. Proposition 13, approved by the voters to be effective July 1, 1978, amended the California Constitution by adding article XIII A to limit the amount of *ad valorem* tax on real property.

C. As a result of article XIII A and the adoption of state-implementing legislation, the Charter provisions related to the amount of tax and process of collection have been modified and superseded.

D. 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.

E. 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 the real property, except as otherwise provided therein, and distribute it to the public agencies and districts within the County.

F. Under San Diego Charter section 280(a)(1), this resolution is not subject to veto by the Mayor because this matter is exclusively within the purview of the Council.

G. The Office of the City Attorney has drafted this ordinance based on the information provided by City staff, with the understanding that this information is complete, true, and accurate.

ACTION ITEMS

Be it ordained by the Council of the City of San Diego:

Section 1. Pursuant to the provisions of the San Diego Charter section 75, article XIII A of the California Constitution and the state legislation adopted pursuant thereto, there is hereby fixed the rate of taxation to maintain zoological exhibits in Balboa Park of one-half cent (\$0.005) per one hundred dollars' (\$100.00) valuation of taxable property (full value) within the City of San Diego for Fiscal Year 2027 and that the rate is hereby levied on all taxable property, both real and personal, in the City of San Diego. This amount is required to be levied by section 77A of the Charter.


Section 2. 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 3. That a full reading of this ordinance is dispensed with prior to its passage, a written or printed copy having been made available to the City Council and the public prior to the day of its passage.

Section 4. That this ordinance is declared to take effect immediately upon its passage, pursuant to the authority contained in San Diego Charter section 275.

Section 5. The Mayor shall have no veto power over this ordinance pursuant to Charter section 280(a)(1).

APPROVED: HEATHER FERBERT, City Attorney

By 
Bret A. Bartolotta
Chief Deputy City Attorney

BAB:jdf
06/01/2026
Or.Dept: DoF
Doc. No.: 4447164

I certify that the Council of the City of San Diego adopted this Ordinance at a meeting held on JUN 23 2026.

DIANA J.S. FUENTES
City Clerk

By 
Deputy City Clerk

Passed by the Council of The City of San Diego on June 23, 2026, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Joe LaCava	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jennifer Campbell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stephen Whitburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Henry L. Foster III	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marni von Wilpert	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Kent Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul A. Campillo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vivian Moreno	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sean Elo-Rivera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage June 23, 2026.

AUTHENTICATED BY:

TODD GLORIA
Mayor of The City of San Diego, California.

(Seal)

DIANA J.S. FUENTES
City Clerk of The City of San Diego, California.

By *elby*, Deputy

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on June 23, 2026, said ordinance being of the kind and character authorized for passage on its introduction by Section 275 of the Charter.

I FURTHER CERTIFY that said ordinance was read in full prior to passage or that such reading was dispensed with by a vote of five members of the Council, and that a written copy of the ordinance was made available to each member of the Council and the public prior to the day of its passage.

(Seal)

DIANA J.S. FUENTES
City Clerk of The City of San Diego, California.

By *elby*, Deputy

<p>Office of the City Clerk, San Diego, California</p> <p>Ordinance Number O-22115</p>
