

## CITY OF SACRAMENTO

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### MEASURE E

**Sacramento Library Parcel Tax Extensions.** Shall the measure combining and extending existing parcel taxes generating approximately \$9.6 million/year for library services – including programs for children, teens, and seniors; homework assistance; operating hours; books; 24/7 online access; and other services – at current rates (single-family residences \$54.50/year; other properties at specified amounts; adjusted annually for inflation), with independent financial audits ensuring funds are only spent on City of Sacramento libraries, until ended by voters, be adopted?

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### IMPARTIAL ANALYSIS OF MEASURE E

Prepared by Sacramento City Attorney

Measure E has been placed on the ballot by the Sacramento City Council. Measure E would combine two existing parcel taxes and extend the resulting single parcel tax for library services provided within the City of Sacramento. Library services include, without limitation, programs for children, teens, and seniors; regular open hours at city libraries; library staff; acquisition of books, magazines, newspapers, media, and other library materials; and access to technology at City of Sacramento libraries until repealed by the voters.

In 2004, City of Sacramento voters approved a parcel tax within the City of Sacramento for the purpose of funding certain library services (Measure X). In 2014, the voters approved a supplemental 12-year parcel tax (Measure B). In 2016, the voters approved a 10-year extension of Measure X and approved the removal of the restrictions on use of the funds, allowing the parcel tax revenue to be used for all library services. The tax imposed by Measure B expires at the end of fiscal year 2025-2026. The tax imposed by Measure X expires at the end of fiscal year 2026-2027.

Measure X is codified in Sacramento City Code chapter 3.148; and Measure B is codified in Sacramento City Code chapter 3.150. In May 2024, the City Council adopted Ordinance 2024-0013, to combine the two parcel taxes and extend the resulting single parcel tax by amending chapter 3.148 and deleting chapter 3.150. The ordinance will take effect only if two-thirds of the voters voting on Measure E approve it.

The ordinance does not change the overall tax rate. The combined parcel tax would be collected from the owners of all non-exempt properties within the City of Sacramento. The amount of the tax for each land-use type is set forth in the full text of the measure. For example, in fiscal year 2023-2024, the combined tax rate for each developed single-family residential parcel is \$54.50. The tax for each land-use type would be increased annually to reflect any increase in the consumer prices index, not to exceed three percent (3%) per year.

If Measure E is approved, the ordinance combining the library-services parcel taxes would remain in effect until repealed by city voters.

A “yes” vote is in favor of approving the ordinance combining the existing parcel taxes and extending the resulting parcel tax for library services within the City of Sacramento. A “no” vote is against approving the ordinance.

s/ Susana Alcalá Wood  
Sacramento City Attorney

**\*\*\*YOU CAN FIND THE MEASURE ARGUMENTS FOLLOWING THE FULL TEXT OF THIS MEASURE\*\*\***

**BE IT ENACTED BY THE VOTERS OF THE CITY OF SACRAMENTO:**

**SECTION 1.**

On November 2, 2004, the voters of the City of Sacramento approved, by a two-thirds vote, a parcel tax within the City of Sacramento for the purpose of funding additional library services, including children's programs, homework centers, increased hours, new book funding, and technology in branch libraries (Measure X). The parcel tax was set at \$26.60 per year for single-family residences and specified amounts for all other properties for 10 years beginning with the 2007-2008 fiscal year. Rate increases are limited to 3% annually.

In 2014, the voters of the City of Sacramento approved, by a two-thirds vote, a supplemental 12-year, \$12 per-parcel tax, generating nearly \$1.9 million annually beginning in fiscal year 2014- 2015 (Measure B), to stabilize library funding and avoid deep service level cuts. This tax allowed the Sacramento Public Library to continue providing core library services at the City's libraries.

On June 7, 2016, Sacramento voters approved the extension of Measure X for an additional 10 years beginning in fiscal year 2017-2018. The voters also approved the removal of the restrictions on use of the funds, allowing the parcel tax revenue to be used for all library services.

The purpose of this ordinance is to consolidate and extend the existing parcel taxes for library services, subject to the same annual adjustments as the existing taxes, until the tax is repealed by the voters. This ordinance takes effect on July 1, 2025, if City of Sacramento voters approve it by a two-thirds vote.

Parcel tax revenue will be used for library services, including, without limitation, programs for children, teens, and seniors; regular open hours at city libraries; library staff; acquisition of books, magazines, newspapers, media, and other library materials; and access to technology at city libraries.

**SECTION 2.**

Chapter 3.148 of the Sacramento City Code is hereby amended to read as follows:

**Chapter 3.148 PARCEL TAX FOR LIBRARY SERVICES**

**3.148.010 Parcel tax imposed.**

A parcel tax for library services is imposed upon every parcel of real property in the city. Library services include, without limitation, programs for children, teens, and seniors; regular open hours at city libraries; library staff; acquisition of books, magazines, newspapers, media, and other library materials; and access to technology at city libraries.

### 3.148.020 Tax rates.

The tax rates for fiscal year 2023-2024 are as follows:

<b>Residential</b>	
Single family	\$54.50
Multi-family	a. \$40.88 per unit, units 1-4
	b. \$27.25 per unit, units 5-15
	c. \$13.63 per unit, units over 15
	(Add a. plus b. plus c. for total multi-family tax per parcel)
Condominiums	\$40.88 per condominium
Mobile Homes	\$27.25 per mobile home
<b>Non-Residential</b>	
Institutional	\$245.26 per acre (first 5 acres)
	\$61.32 per acre (acres over 5)
Professional	\$163.51 per acre (first 5 acres)
	\$40.88 per acre (acres over 5)
Commercial/Industrial and Recreational	\$81.75 per acre (first 5 acres)
	\$20.45 per acre (acres over 5)
<b>Vacant</b>	
(Misc. vacant, parking lots, airports, cemeteries and mortuaries)	\$20.45 per acre (maximum taxed area per parcel: 5 acres)
<b>Exempt Uses</b>	
Common area, Agriculture, Utilities, Public Agencies	\$0.00

### 3.148.030 Annual adjustment of tax rates.

The tax rates for fiscal year 2023-2024 set forth in section 3.148.020 shall be increased annually in proportion to the increase in the Consumer Price Index (CPI), San Francisco Area, all items, most recently available prior to the date of increase, provided, however, that this increase shall not exceed three percent in any year.

### 3.148.040 Collection by the county.

The tax shall be collected on behalf of the city by the county auditor. The city clerk shall file with the county auditor a certified copy of a tax roll with a request that the taxes be posted to the county roll for general property taxes. This filing shall occur on or before August 1st of the fiscal year in which the taxes are to be collected. The tax shall be collected at the same time and in the same manner and shall be subject to the same late charges and penalties for delinquency as general property taxes and all laws providing for the collection and enforcement of such property taxes shall apply to the collection and enforcement of the tax. After deduction of the collection charges of the county auditor, the net amount of the taxes collected shall be remitted to the city for transfer to the Sacramento Public Library Authority to be used to provide library services within the city of Sacramento.

### **3.148.050 Parcel tax not to replace general fund contribution.**

The city's current general fund contribution to library services may not be replaced by the parcel tax. If the city general fund contribution to the Sacramento Public Library Authority is reduced below \$7,635,600, the parcel tax shall not be levied; provided, however, that if the reduction to the city general fund contribution is no more than the same proportion of reduction that is imposed on the city's net general fund budget for non-safety departments (which are all operating departments except police and fire) in any year, the tax may still be levied.

The city's net general fund budget for non-safety departments is the total general fund contribution to their operating budgets excluding expenditures that are offset by fees or other non-tax revenues. Following any reduction from the minimum level of \$7,635,600 the Sacramento Public Library Authority must receive increases in its city general fund contribution proportional to the increases in the non-safety departments' net general fund budgets up to at least the minimum level of \$7,635,600, before the parcel tax can be levied in any subsequent year.

### **3.148.060 Term.**

This chapter remains in effect until repealed by the electorate of the city.

### **3.148.070 Low-income rebate.**

The city manager shall establish a program to rebate any tax imposed by this chapter that is paid with respect to residential property that is the principal residence of the owner, if the gross household income is 80% or less of the Sacramento County area median income as published annually by the Secretary of Housing and Urban Development Department.

### **3.148.080 Independent annual audit.**

The proceeds resulting from the parcel tax imposed by this chapter shall be transferred to the Sacramento Public Library Authority, to be held in a separate account, and are subject to the same independent annual audit requirements as other Sacramento Public Library Authority revenues. The independent auditor's report, which must include an accounting of the revenues received and expenditures made from the parcel tax, shall be presented annually to the Sacramento Public Library Authority board and made available for public review.

## **SECTION 3.**

Chapter 3.150 of the Sacramento City Code is hereby deleted.

## **SECTION 4. Severability.**

If any portion of this ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this ordinance shall remain in effect. The people of the City of Sacramento hereby declare that they would have adopted each portion of this ordinance, notwithstanding the fact that any one or more portions of this ordinance is declared invalid or unenforceable and, to that end, the provisions of this ordinance are severable.

## **SECTION 5. Voter Approval; Effective Date.**

This ordinance is effective only if approved by two-thirds of the voters voting on this ordinance, and if so approved goes into effect on July 1, 2025.

### **ARGUMENT IN FAVOR OF MEASURE E**

Vote yes on Measure E to keep our libraries open five days a week as they are now—without increasing taxes.

Measure E will not increase taxes. It simply renews the existing current funding for our 12 city libraries.

Yearly independent audits will ensure that the money raised will only be used for Sacramento city libraries.

Vote yes on Measure E to maintain the library's after school homework and reading programs for children and story time for preschoolers. Vote yes to provide a safe space for teens and seniors, and library services for people of all ages. Vote yes to ensure libraries are accessible to those with disabilities. Vote yes so that our libraries have digital technology for those, including children, who don't have access to computers and the internet at home.

Vote yes to keep libraries open five days a week and provide 24/7 online access to library resources.

Vote yes to preserve library services that help people find jobs and access community services.

Libraries are one of the few places that benefit all of us, including children, teens, and seniors. They are places to study, learn and gather. Our 12 city libraries improve the quality of life in our neighborhoods and are an essential resource for our community.

Sacramento residents need and deserve modern libraries. Our libraries offer a safe place for children to learn and study, and they provide information and enrichment for people of all ages. To keep our libraries open five days a week, maintain online access, quality books and library materials, children's programs and more, vote yes on Measure E.

s/ Karina Talamantes

Mayor Pro Tem, City of Sacramento

s/ Anita Scuri

President, Friends of the Sacramento Public Library

s/ Nikki Milevsky

Vice President, Sacramento City Teachers Association

s/ Trevor Jamison

President, Sacramento Area Firefighters Local 522

s/ Ana Taukolo

Associate Executive Director, Sacramento Youth Alliance

\*\*\*NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE E WAS FILED\*\*\*

\*\*\*NO ARGUMENT AGAINST MEASURE E WAS FILED\*\*\*

\*\*\*NO REBUTTAL TO ARGUMENT AGAINST MEASURE E WAS FILED\*\*\*