RESOLUTION NO.

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN JOSE APPROVING THE INCREASED LIBRARY PARCEL TAX RATES FOR FY 2018-2019 AND APPROVING THE PLACEMENT OF THE LIBRARY PARCEL TAX ON THE FY 2018-2019 SANTA CLARA COUNTY PROPERTY TAX ROLL

WHEREAS, in August 2004, the City Council of the City of San José ("City") adopted Resolution No. 72268, placing a Library Parcel Tax, as provided in the San José Library and Reading Protection Measure ("Measure S"), on the November 2004 ballot; and

WHEREAS, at the City's General Municipal Election held in November 2004, voters approved Measure S by the required two-thirds vote and authorized a ten (10) year Library Parcel Tax to provide funding to maintain and enhance Citywide library services and facilities; and

WHEREAS, in March 2014, the City Council adopted Resolution No. 76935 placing a twenty-five (25) year extension of the Library Parcel Tax ("Measure B") on the June 2014 ballot; and

WHEREAS, at the City's Special Municipal Election held in June 2014, voters approved Measure B by the required two-thirds vote and authorized an extension of the Library Parcel Tax through June 30, 2040; and

WHEREAS, in order for the County of Santa Clara to place the Library Parcel Tax on the Fiscal Year ("FY") 2018-2019 Property Tax Roll, the City Council is required to adopt a resolution approving the tax rate for FY 2018-2019; and

WHEREAS, the Library Parcel Tax rate schedule for FY 2018-2019 is attached as Exhibit A to this Resolution; and

WHEREAS, the Library Parcel Tax rate schedule incorporates a 3.0% increase over the Library Parcel Tax rates approved by the City Council for FY 2017-2018;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SAN JOSE THAT:

- 1. Pursuant to the provisions of Chapter 4.79 of the San José Municipal Code, the City Council approves the increased Library Parcel Tax rates for FY 2018-2019 as set forth in the attached Exhibit A, including the calculation of the Consumer Price Index adjustment, as more fully described in the memorandum to this Council, presented to this Council for its meeting on June 12, 2018, from the Director of the Finance Department. Further, the Library Parcel Tax is to be levied on parcels of land in the City of San José for FY 2018-2019 in accordance with the tax rate schedule for FY 2018-2019 set forth in the attached Exhibit A.
- 2. The City's Director of Finance shall cause a certified copy of this Resolution to be delivered to the Auditor of the County of Santa Clara for entry in the assessment book of the respective sums in dollars and cents, to be paid as established by this Resolution and Chapter 4.79 of the San José Municipal Code.

RD:DMK:CER 5-29-2018

ADOPTED this _____ day of _____, 2018, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

SAM LICCARDO Mayor

ATTEST:

TONI J. TABER, CMC City Clerk

EXHIBIT A LIBRARY PARCEL TAX RATES (FY 2017-2018 Actual and FY 2018-2019 Proposed Library Tax Rates)

Land Use Classification	FY 2017-2018 Parcel Tax Rate	Proposed FY 2018-2019 Parcel Tax Rate (3.00% Increase)
Single Family Parcels Condominium/Townhome Parcels	\$33.25/Parcel \$33.25/Parcel	\$34.25/Parcel \$34.25/Parcel
Other Residential Parcels (Fraternity, Sorority, Boarding, Rooming House, Farm Labor Camp)		
Up to 20 Units	\$12.46/Unit	\$12.83/Unit
21 to 50 Units	\$245.19 + \$8.30/Unit Greater than 20 Units	\$252.55 + \$8.55/Unit Greater than 20 Units
51 to 100 Units	\$498.48 + \$4.16/Unit Greater than 50 Units	\$513.43 + \$4.28/Unit Greater than 50 Units
Over 100 Units	\$705.91 + \$1.68/Unit Greater than 100 Units	\$727.09 + \$1.73/Unit Greater than 100 Units
Multi-Family Residential Parcels		
Up to 20 Units	\$16.72/Unit	\$17.22/Unit
21 to 50 Units	\$333.99 + \$11.12/Unit Greater than 20 Units	\$344.01 + \$11.45/Unit Greater than 20 Units
51 to 100 Units	\$667.87 + \$5.55/Unit Greater than 50 Units	\$687.91 + \$5.72/Unit Greater than 50 Units
Over 100 Units	\$945.78 + \$2.21/Unit Greater than 100 Units	\$974.15 + \$2.28/Unit Greater than 100 Units

EXHIBIT A LIBRARY PARCEL TAX RATES (CONTINUED) (FY 2017-2018 Actual and FY 2018-2019 Proposed Library Tax Rates)

Land Use Classification	FY 2017-2018 Parcel Tax Rate	Proposed FY 2018-2019 Parcel Tax Rate (3.00% Increase)
Commercial Parcels		
Less than or equal to 0.5 acres	\$99.72/Acre	\$102.71/Acre
Greater than 0.5 acres to 1.0 acre	\$49.85 + \$66.50/Acre Greater than 0.50 Acres	\$51.35 + \$68.50/Acre Greater than 0.50 Acres
Greater than 1.0 acre to 5.0 acres	\$83.09 + \$49.85/Acre Greater than 1.00 Acres	\$85.58 + \$51.35/Acre Greater than 1.00 Acres
Greater than 5.0 acres to 10 acres	\$282.52 + \$33.25/Acre Greater than 5.00 Acres	\$291.00 + \$34.25/Acre Greater than 5.00 Acres
Greater than 10 acres	\$448.75 + \$8.30/Acre Greater than 10 Acres	\$462.21 + \$8.55/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$16.61/Acre	\$17.11/Acre
Professional Parcels		
Less than or equal to 0.5 acres	\$149.58/Acre	\$154.07/Acre
Greater than 0.5 acres to 1.0 acre	\$74.81 + \$99.72/Acre Greater than 0.50 Acres	\$77.05 + \$102.71/Acre Greater than 0.50 Acres
Greater than 1.0 acre to 5.0 acres	\$124.64 + \$74.81/Acre Greater than 1.00 Acres	\$128.38 + \$77.05/Acre Greater than 1.00 Acres
Greater than 5.0 acres to 10 acres	\$423.81 + \$49.85/Acre Greater than 5.00 Acres	\$436.52 + \$51.35/Acre Greater than 5.00 Acres
Greater than 10 acres	\$673.12 + \$12.46/Acre Greater than 10 Acres	\$693.31 + \$12.83/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$24.96/Acre	\$25.71/Acre

EXHIBIT A LIBRARY PARCEL TAX RATES (CONCLUDED) (FY 2017-2018 Actual and FY 2018-2019 Proposed Library Tax Rates)

Land Use Classification	FY 2017-2018 Parcel Tax Rate	Proposed FY 2018-2019 Parcel Tax Rate (3.00% Increase)
Industrial Parcels		
Less than or equal to 0.5 acres	\$49.85/Acre	\$51.35/Acre
Greater than 0.5 acres to 1.0 acre	\$24.96 + \$33.25/Acre Greater than 0.50 Acres	\$25.71 + \$34.25/Acre Greater than 0.50 Acres
Greater than 1.0 acre to 5.0 acres	\$41.56 + \$24.96/Acre Greater than 1.00 Acres	\$42.81 + \$25.71/Acre Greater than 1.00 Acres
Greater than 5.0 acres to 10 acres	\$141.29 + \$16.61/Acre Greater than 5.00 Acres	\$145.53 + \$17.11/Acre Greater than 5.00 Acres
Greater than 10 acres	\$224.35 + \$4.16/Acre Greater than 10 Acres	\$231.08 + \$4.28/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$8.30/Acre	\$8.55/Acre
Vacant Parcels		
Less than or equal to 0.5 acres	\$12.45/Acre	\$12.82/Acre
Greater than 0.5 acres to 1.0 acre	\$6.22 + \$8.30/Acre Greater than 0.50 Acres	\$6.41 + \$8.55/Acre Greater than 0.50 Acres
Greater than 1.0 acre to 5.0 acres	\$10.37 + \$6.22/Acre Greater than 1.00 Acres	\$10.68 + \$6.41/Acre Greater than 1.00 Acres
Greater than 5.0 acres to 10 acres	\$35.27 + \$4.16/Acre Greater than 5.00 Acres	\$36.33 + \$4.28/Acre Greater than 5.00 Acres
Greater than 10 acres	\$55.99 + \$1.03/Acre Greater than 10 Acres	\$57.67 + \$1.06/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$8.30/Acre	\$8.55/Acre