RD:DMK:KML 5-28-2019

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN JOSE APPROVING THE INCREASED LIBRARY PARCEL TAX RATES FOR FY 2019-2020 AND APPROVING THE PLACEMENT OF THE LIBRARY PARCEL TAX ON THE FY 2019-2020 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") 2019-2020 Property Tax Roll, the City Council is required to adopt a resolution approving the tax rate for FY 2019-2020; and

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WHEREAS, the Library Parcel Tax rate schedule for FY 2019-2020 is attached as

Exhibit A to this Resolution; and

WHEREAS, the Library Parcel Tax rate schedule incorporates a 3.00% increase over

the Library Parcel Tax rates approved by the City Council for FY 2018-2019;

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 2019-2020

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 11, 2019, 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 2019-2020 in accordance

with the tax rate schedule for FY 2019-2020 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.

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ATTEST:

TONI J. TABER, CMC City Clerk

## **EXHIBIT A LIBRARY PARCEL TAX RATES** (FY 2018-2019 Actual and FY 2019-2020 Proposed Library Tax Rates)

Land Use Classification	FY 2018-2019 Parcel Tax Rate	Proposed FY 2019-2020 Parcel Tax Rate (3.00% Increase)
Single Family Parcels Condominium/Townhome Parcels	\$34.25/Parcel \$34.25/Parcel	\$35.28/Parcel \$35.28/Parcel
Other Residential Parcels (Fraternity, Sorority, Boarding, Rooming House, Farm Labor Camp)		
Up to 20 Units	\$12.83/Unit	\$13.21/Unit
21 to 50 Units	\$252.55 + \$8.55/Unit Greater than 20 Units	\$260.13 + \$8.81/Unit Greater than 20 Units
51 to 100 Units	\$513.43 + \$4.28/Unit Greater than 50 Units	\$528.83 + \$4.41/Unit Greater than 50 Units
Over 100 Units	\$727.09 + \$1.73/Unit Greater than 100 Units	\$748.90 + \$1.78/Unit Greater than 100 Units
Multi-Family Residential Parcels		
Up to 20 Units	\$17.22/Unit	\$17.74/Unit
21 to 50 Units	\$344.01 + \$11.45/Unit Greater than 20 Units	\$354.33 + \$11.79/Unit Greater than 20 Units
51 to 100 Units	\$687.91 + \$5.72/Unit Greater than 50 Units	\$708.55 + \$5.89/Unit Greater than 50 Units
Over 100 Units	\$974.15 + \$2.28/Unit Greater than 100 Units	\$1,003.37 + \$2.35/Unit Greater than 100 Units

## **EXHIBIT A** LIBRARY PARCEL TAX RATES (CONTINUED) (FY 2018-2019 Actual and FY 2019-2020 Proposed Library Tax Rates)

Land Use Classification	FY 2018-2019 Parcel Tax Rate	Proposed FY 2019-2020 Parcel Tax Rate (3.00% Increase)
Commercial Parcels		
Less than or equal to 0.5 acre	\$102.71/Acre	\$105.79/Acre
Greater than 0.5 acre to 1.0 acre	\$51.35 + \$68.50/Acre Greater than 0.50 Acre	\$52.89 + \$70.56/Acre Greater than 0.50 Acre
Greater than 1.0 acre to 5.0 acres	\$85.58 + \$51.35/Acre Greater than 1.00 Acre	\$88.15 + \$52.89/Acre Greater than 1.00 Acre
Greater than 5.0 acres to 10 acres	\$291.00 + \$34.25/Acre Greater than 5.00 Acres	\$299.73 + \$35.28/Acre Greater than 5.00 Acres
Greater than 10 acres	\$462.21 + \$8.55/Acre Greater than 10 Acres	\$476.08 + \$8.81/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$17.11/Acre	\$17.62/Acre
Professional Parcels		
Less than or equal to 0.5 acre	\$154.07/Acre	\$158.69/Acre
Greater than 0.5 acre to 1.0 acre	\$77.05 + \$102.71/Acre Greater than 0.50 Acre	\$79.36 + \$105.79/Acre Greater than 0.50 Acre
Greater than 1.0 acre to 5.0 acres	\$128.38 + \$77.05/Acre Greater than 1.00 Acre	\$132.23 + \$79.36/Acre Greater than 1.00 Acre
Greater than 5.0 acres to 10 acres	\$436.52 + \$51.35/Acre Greater than 5.00 Acres	\$449.62 + \$52.89/Acre Greater than 5.00 Acres
Greater than 10 acres	\$693.31 + \$12.83/Acre Greater than 10 Acres	\$714.11 + \$13.21/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$25.71/Acre	\$26.48/Acre

## **EXHIBIT A** LIBRARY PARCEL TAX RATES (CONCLUDED) (FY 2018-2019 Actual and FY 2019-2020 Proposed Library Tax Rates)

Land Use Classification	FY 2018-2019 Parcel Tax Rate	Proposed FY 2019-2020 Parcel Tax Rate (3.00% Increase)
Industrial Parcels		
Less than or equal to 0.5 acre	\$51.35/Acre	\$52.89/Acre
Greater than 0.5 acre to 1.0 acre	\$25.71 + \$34.25/Acre Greater than 0.50 Acre	\$26.48 + \$35.28/Acre Greater than 0.50 Acre
Greater than 1.0 acre to 5.0 acres	\$42.81 + \$25.71/Acre Greater than 1.00 Acre	\$44.09 + \$26.48/Acre Greater than 1.00 Acre
Greater than 5.0 acres to 10 acres	\$145.53 + \$17.11/Acre Greater than 5.00 Acres	\$149.9 + \$17.62/Acre Greater than 5.00 Acres
Greater than 10 acres	\$231.08 + \$4.28/Acre Greater than 10 Acres	\$238.01 + \$4.41/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$8.55/Acre	\$8.81/Acre
Vacant Parcels		
Less than or equal to 0.5 acre	\$12.82/Acre	\$13.20/Acre
Greater than 0.5 acre to 1.0 acre	\$6.41 + \$8.55/Acre Greater than 0.50 Acre	\$6.60 + \$8.81/Acre Greater than 0.50 Acre
Greater than 1.0 acre to 5.0 acres	\$10.68 + \$6.41/Acre Greater than 1.00 Acre	\$11.00 + \$6.60/Acre Greater than 1.00 Acre
Greater than 5.0 acres to 10 acres	\$36.33 + \$4.28/Acre Greater than 5.00 Acres	\$37.42 + \$4.41/Acre Greater than 5.00 Acres
Greater than 10 acres	\$57.67 + \$1.06/Acre Greater than 10 Acres	\$59.40 + \$1.09/Acre Greater than 10 Acres
Minimum Special Tax per Parcel	\$8.55/Acre	\$8.81/Acre