



CITY OF LONG BEACH

OFFICE OF THE CITY MANAGER

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333 WEST OCEAN BOULEVARD • LONG BEACH, CALIFORNIA 90802 • (562) 570-6711 • FAX (562) 570-6583

GERALD R. MILLER
CITY MANAGER

January 10, 2006

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

RECOMMENDATION:

Receive the supporting documentation into the record, conclude the hearing and adopt the attached resolution, which would place the Long Beach Neighborhood Library Protection Measure on the April 11, 2006 Primary Nominating Election ballot, for the purpose of restoring and enhancing library services citywide.

Approve further community outreach to determine the feasibility of placing a public safety ballot measure on the November 7, 2006 Statewide General Election ballot. (Citywide)

DISCUSSION

On June 21, 2005, the City Council directed City staff to research community support for potential revenue-generating ballot initiatives. As a result, community surveys were conducted in October and November 2005. The findings indicate that likely Long Beach voters recognize the City needs additional resources to provide effective public safety and library services and would support increased taxes for enhancements to these areas.

The City's Financial Strategic Plan (Plan), which was endorsed by the City Council in 2003, outlined a strategy with options to balance what, at that time, was a projected \$102 million deficit in the City's General Fund. These options included both reductions in expenditures for City services as well as proposed new revenue sources, such as increases in fees to improve cost recovery for City services and higher investment returns on City assets. Over the past three years, implementation of the Plan has resulted in over 400 City employee positions being eliminated, efficiency gains in several key service areas, extensive reductions in equipment and support costs, and reduced City service levels. Consequently, the projected \$102 million structural deficit in the General Fund was reduced by \$92 million, with the balance to be eliminated by fiscal year 2007 (October 1, 2006 – September 30, 2007).

As part of discussions conducted during April and May of 2005 to develop future Plan solutions, combined with continued and emergent public safety needs and the desire to

restore core community services that were impacted through the Plan, the City Council's Budget Oversight Committee researched potential new revenue opportunities. This included surveys by City staff of other communities that had been successful in passing local ballot initiatives to fund core services. On June 21, 2005 the City Council directed the City Manager to conduct further research of Long Beach voters' opinions and to recommend potential revenue generating ballot initiatives as a means of addressing critical funding needs.

To fulfill this recommendation, City staff conducted a competitive Request for Proposals process and received six proposals for strategic advice and public opinion polling. The City selected the team of the Lew Edwards Group (LEG) and Fairbank, Maslin, Maullin, & Associates (FMMA) to provide these services. Both firms have worked in partnership to pass a combined total of \$30 billion in California finance measures with a 90 percent overall success rate. Experts from both firms are regular trainers and speakers for organizations such as the League of California Cities, the California Municipal Treasurers Association, the Local Government Commission, and the Institute for Local Governments. Examples of their clients includes the cities of San Luis Obispo, Escondido, Visalia, and Lawndale.

LEG and FMMA worked with City staff to develop a statistically valid survey of likely voters in Long Beach, as well as a follow-up survey. The surveys evaluated voters' willingness to support potential revenue generating ballot initiatives to address critical funding needs in the areas of *public safety, infrastructure, library services and youth programs*.

RESULTS

The results from the two surveys show strong support for both public safety and library services revenue measures. Nearly two-thirds (64 percent) of likely voters agree with the statement "the City of Long Beach needs additional funds to provide the level of City services that residents need and want."

Public Safety Measure

Research from the initial survey showed that support exists for an increase in the sales tax to fund public safety services, including additional police officers. Sixty-five percent of respondents said that they would support a one-half cent sales tax increase to enhance these services. This included 42 percent that would definitely support the measure, 19 percent that would probably support the measure, and 4 percent that were undecided, but would lean towards supporting the measure.

Of the total respondents, 26 percent voiced the opinion that they would not support the measure. Nineteen percent of respondents were classified as definite non-supporters,

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6 percent were classified as probable non-supporters, and 1 percent was undecided, but leaning towards not supporting the measure. Nine percent of the surveyed sample was completely undecided. The margin of error for the survey was plus or minus 3.5 percent.

When asked to evaluate how important it is to add funds for public safety services, nearly 50 percent or more of voters considered it to be *very important* to fund the following services:

- Hiring more police officers
- Monitoring registered sex offenders living in Long Beach
- Expanding anti-gang programs
- Improving the ability of the City to respond quickly to a terrorist attack
- Expanding neighborhood-based policing
- Improving 9-1-1 response times
- Improving the ability to thwart identity theft
- Improving the ability to respond to property theft and burglary

Nine out of ten likely voters (90 percent) said "crime of all sorts, including gangs, graffiti, and drug abuse, is a serious problem." Four out of ten voters (41 percent) said they believe too little money is spent on police services.

These results suggest that further community outreach and dialog with the public could help develop a well informed sales tax measure that would garner the two-thirds (66 percent) super-majority support required to pass a ballot measure dedicated to public safety. The City's advisors (LEG and FMMA) recommend that significant time and effort be put into working with the community to further define needs and determine the feasibility of a potential public safety measure for the ballot in November 2006.

A one-half cent increase in the sales tax, the maximum legal increase, would provide approximately \$23.75 million annually to be used to enhance public safety services and would increase the sales tax rate levied on retail goods in Long Beach from 8.25 percent to 8.75 percent. Research on other cities in California that have passed similar sales tax increases have shown that the impact on the local economy has been negligible. Annual sales tax revenue of \$23.75 million would provide funds for over 100 more police officers working on the street, 30 additional detectives to prevent and solve crimes, necessary sworn supervisory officers, and associated support and equipment costs.

Library Services Measure

An additional survey was conducted to better understand the public's support of potential revenue measures for library services. This survey showed *very strong* support for a \$35 parcel tax increase to restore and enhance library services. Approximately 73 percent of respondents reported that they would support an annual property assessment on residential property in the amount of \$35 to fund additional library services. This included 55 percent that would definitely support the measure, 15 percent that would probably support the measure, and 3 percent that were undecided, but would lean towards supporting the measure.

Of the total respondents, 16 percent voiced that they would not support the measure, 11 percent of respondents were classified as definite non-supporters, 4 percent as probable non-supporters, and 1 percent undecided, but leaning towards not supporting the measure. Eleven percent of the surveyed sample were completely undecided. The margin of error for the relevant questions was plus or minus 5.6 percent.

According to the City's advisors (LEG and FMMA), this level of support is rarely seen with potential revenue measures, and it suggests there is a strong likelihood that this potential ballot measure, to increase funds for the Long Beach Public Library, would obtain the two-thirds super-majority of votes needed for passage as early as April 2006.

If successful, a \$35 annual parcel tax increase to parcels with single family residential units and condominiums, a \$70 annual parcel tax increase to parcels with two to four residential units, and \$100 annual parcel tax increase to parcels with five or more residential units, would generate approximately \$4 million annually. Qualifying houses of worship or community service organizations that are exempt from ad valorem taxation under California law will receive a rebate for this tax, as will residential parcel owners whose gross household income is 80 percent or less of the Los Angeles County median income.

The survey indicated that the public favors using these resources to provide the following improvements to library services *citywide*:

- Allow the Long Beach Main Library to return to being open and accessible seven days a week
- Allow all Long Beach neighborhood libraries to be open and accessible for a minimum of six days per week
- Restore and increase the Library materials budget

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- Create stable funding for after-school homework assistance programs and other programs targeted to youth
- Restore lost hours of operation and purchase needed books
- Expand existing library youth programs and prevent deep cuts in reading programs for children
- Support programs that serve teens
- Provide literacy programs to help families and adults learn to read
- Increase joint educational activities with local schools
- Upgrade and enhance information technology in all libraries and improve access to computers and other technology

Language in the attached proposed ordinance ensures that revenue generated from the annual parcel tax will be in addition to and will not supplant the Library's current baseline General Fund appropriation. The measure would be in effect for ten years, at which time it will sunset unless renewed by voters under the same two-thirds approval requirement.

All funds generated by a potential parcel tax would be deposited and accounted for in a special fund that is separate from the City's General Fund. A Citizens' Oversight Committee would be established to ensure the appropriate use of resources generated by the parcel tax. The purpose of the Committee would be to recommend and review expenditures of funds collected through the measure and to ensure funds are spent as intended.

Additionally, an independent annual financial audit would be required and would contain information regarding the amount of tax revenue collected and expended, as well as the status of any programs funded by this tax revenue.

This matter was reviewed by Assistant City Attorney Heather Mahood and Director of Financial Management Michael Killebrew on January 4, 2006.

TIMING CONSIDERATIONS

To place a measure on the April 11, 2006 ballot, City Council action is needed by January 13, 2006, which requires approval at the January 10, 2006 City Council meeting. To place a measure on the November 7, 2006 ballot, City Council action is needed by August 11, 2006, which requires approval on or before the August 8, 2006 City Council meeting.

FISCAL IMPACT

A \$35 annual parcel tax increase to parcels with single-family residential units and condominiums, with associated increases for multi-unit parcels, would generate approximately \$4 million annually. It will cost the City approximately \$80,000 to place the *Neighborhood Library Protection Measure* on the April 11, 2006 ballot. The City's current election budget can support this cost.

A one-half cent increase to the sales tax would produce approximately \$23.75 million annually to be used for public safety purposes. Based on historical costs, a proposed public safety revenue measure in November 2006 would cost the City between \$300,000 and \$325,000, and would need to be included in the City Clerk's FY 2007 Proposed Budget. The City would consolidate this election with the County of Los Angeles' election, and this measure would appear on the County's ballot for the Statewide General Election. The cost reflects estimated charges from the County using the County's existing voting system.

SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,



GERALD R. MILLER
CITY MANAGER

Robert E. Shannon
City Attorney of Long
Beach
333 West Ocean
Boulevard

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RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LONG BEACH CALLING AN ELECTION TO BE HELD IN THE CITY OF LONG BEACH ON THE 11TH DAY OF APRIL, 2006, FOR THE PURPOSE OF AUTHORIZING THE LEVY OF A NEW PARCEL TAX TO PROTECT AND RESTORE THE LONG BEACH PUBLIC LIBRARY SYSTEM (LONG BEACH NEIGHBORHOOD LIBRARY PROTECTION ACT)

WHEREAS, in the past few years, there has been a twenty (20) to thirty (30) percent cut in the number of hours all Long Beach public libraries are open with branches reduced from five (5) and six (6) days of service per week to four (4) days per week, and the Main Library reduced from seven (7) days of service to five (5) days per week; and

WHEREAS, in the past few years, funding for buying books and library materials has been reduced by thirty-five percent (35%); and

WHEREAS, due to budget cuts, Long Beach's libraries rank near the bottom of the state when it comes to hours of operation; and

WHEREAS, a new parcel tax on residences of thirty-five dollars (\$35) (about ten cents (\$.10) per day) would allow the Main Library to return to being open seven days a week and all neighborhood libraries to being open six (6) days a week; and

WHEREAS, this measure would restore and increase the library materials budget; and

WHEREAS, this measure would create stable funding for after-school homework assistance and other programs targeted to youth and is critically important to

Robert E. Shannon
City Attorney of Long
Beach
333 West Ocean
Boulevard

1 the children and families of the City of Long Beach; and

2 WHEREAS, Long Beach City libraries provide more than books; they
3 keep kids off the street and out of trouble. Over five thousand (5,000) children and
4 teens use the City's libraries each week for reading and literacy programs, teen
5 programs and school-group visits; and

6 WHEREAS, this measure would provide funding for teen services at all
7 libraries; and

8 WHEREAS, this measure would upgrade and enhance information
9 technology in all libraries and improve access to computers and other technology; and

10 WHEREAS, this measure establishes an independent citizens' oversight
11 committee and independent audits to ensure parcel tax money is spent as intended in
12 an efficient manner and provides for a sunset after ten (10) years; and

13 WHEREAS, the City of Long Beach is authorized pursuant to Article XIII A
14 of the California Constitution to impose special taxes uniformly applicable to all real
15 property within the City; and

16 WHEREAS, such special taxes must be approved by a two-thirds (2/3)
17 vote of the electors voting in an election on the issue, under Article XIII A of the
18 California Constitution; and

19 WHEREAS, the revenues from a special tax shall be used only for the
20 purposes for which it is imposed, and for no other purpose whatsoever, pursuant to
21 California Government Code §§50075 et seq.; and

22 WHEREAS, a duly noticed public hearing was held on January 10, 2006,
23 on the proposal of the City Council to establish a parcel tax, as required by Government
24 Code §50077, and the City has determined a new annual tax, not to exceed thirty-five
25 (\$35.00) per parcel (with proportional increases for parcels with multi-units) within the
26 City, should be imposed and levied to meet the obligations of the City to provide library
27 services; and

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Robert E. Shannon
City Attorney of Long
Beach
333 West Ocean
Boulevard

1 WHEREAS, on November 15, 2005, pursuant to Resolution No. RES-05-
2 0130, the City Council ordered, proclaimed and gave notice of a primary nominating
3 election in the City of Long Beach on Tuesday, the 11th of April 2006; and

4 WHEREAS, the City Council desires to place this measure on the ballot at
5 such election to allow the residents of Long Beach to decide the level of Library
6 Services to be provided;

7
8 NOW, THEREFORE, the City Council of the City of Long Beach resolves
9 as follows:

10 Section 1. Under the provisions of the Constitution and laws of the
11 State of California and the Charter of the City of Long Beach, an election is ordered,
12 proclaimed and called to be held in the City of Long Beach, between the hours of 7:00
13 a.m., and 8:00 p.m., on Tuesday, the 11th day of April, 2006, for the purpose of
14 submitting to a vote of the qualified electors of the City of Long Beach the following
15 proposition which, for identification purposes, is marked as Proposition A:

16 Proposition A

17 To provide dedicated funds to restore neighborhood library hours to six
18 days/week and Main Library to seven days/week; provide literacy
19 programs; upgrade technology and computers; buy needed books;
20 maintain and improve after-school programs, including homework
21 assistance, teen programs, and children's reading programs; shall the
22 parcel tax be increased \$35/year on residences (with proportional
23 increases for parcels with multi-units), with citizens' oversight and
24 independent annual financial audits, expiring in ten years?

25 Sec. 2. Notice is hereby given of the time and place of the election.
26 The City Clerk is directed and authorized to print and publish the proposition as
27 required by law. All particulars not provided in this resolution shall be held under the
28 provisions of law governing the conduct of such elections in the City of Long Beach.

1 Sec. 3. The proposition shall be stated as provided in Section 13119
2 of the Elections Code of the State of California. The ballot used in voting upon the
3 propositions shall contain the words "yes" and "no". The text of Proposition A is set
4 forth in full in Exhibit "A".

5 Sec. 4. That only qualified voters of the City of Long Beach shall be
6 permitted to vote in the election called by this resolution.

7 Sec. 5. Upon approval by the voters of the measure set forth in
8 Exhibit "A", attached hereto and incorporated herein by this reference, the City Council
9 is hereby authorized to establish and adopt, by ordinance, a new annual parcel tax not
10 to exceed thirty-five (\$35.00) per parcel (with proportional increases for parcels with
11 multi-units) within the boundaries of the City of Long Beach. All proceeds from the
12 annual parcel tax shall be expended for the specific purpose of ensuring the restoration
13 of neighborhood library operating hours to six (6) days a week and the Main Library to
14 seven (7) days a week; provide literacy programs; upgrade technology and computers;
15 buy needed books; and maintain and improve after-school programs, such as
16 homework assistance, teen programs and children's reading programs.

17 Sec. 6. In connection with the proposed new parcel tax, the City
18 Council proposes to increase the City's appropriations limit per fiscal year, in an amount
19 equal to the levy of special taxes for said year, as permitted by Article XIIIB of the
20 California Constitution.

21 Sec. 7. Pursuant to Government Code §50075.1, the City Council
22 hereby provides fiscal accountability measures. The proceeds of the special tax shall
23 apply only to the specific purposes identified in the ballot measure. Upon levy and
24 collection of the parcel tax, the City shall create a separate account to be known as the
25 Library Special Tax Fund, into which the proceeds shall be deposited. Each year the
26 City's Auditor shall cause an independent financial auditor to prepare a report, which
27 shall be filed with the City Council no later than January 1st of each year, commencing
28 with January 1, 2008, containing information regarding the amount of new parcel tax

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

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EXHIBIT "A"

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF LONG BEACH
ADDING CHAPTER 3.92 TO THE LONG BEACH
MUNICIPAL CODE IMPOSING A LIBRARY PARCEL TAX
(LONG BEACH NEIGHBORHOOD LIBRARY PROTECTION
ACT)

The people of the City of Long Beach ordains as follows:

Section 1. Chapter 3.92 is hereby added to the Long Beach Municipal
Code to read in its entirety as follows:

Chapter 3.92

Long Beach Neighborhood Library Protection Act

3.92.010 Short title.

This Chapter shall be known as the "Long Beach Neighborhood
Library Protection Act."

3.92.020 Legislative findings and declarations.

A. Due to City budget cuts, Long Beach's libraries rank near the
bottom of the State when it comes to hours of operation. In the past few
years, there has been a twenty (20) to thirty (30) percent cut in the
number of hours all Long Beach public libraries are open and a thirty five
percent (35%) cut in funding for buying books and library materials. This
special tax is necessary to:

1. Keep all Long Beach neighborhood libraries open and
accessible for a minimum of six (6) days per week.

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2. Keep the Main Library open and accessible seven (7) days per week.
3. Restore and increase the Library materials budget.
4. Create a level of stable funding for after-school homework assistance programs and other programs targeted to youth.
5. Restore lost hours of operation and purchase needed books.
6. Expand existing library youth programs and prevent deep cuts in reading programs for children.
7. Support programs that serve teens.
8. Provide literacy programs to help families and adults learn to read.
9. Increase joint educational activities with local schools.
10. Upgrade and enhance information technology in all libraries and improve access to computers and other technology.

B. The purpose for which the tax shall be imposed and levied is to raise revenue to provide dedicated funds for the City to use in order to ensure the restoration of library hours of operation, provide literacy programs, upgrade technology and computers, buy needed books, and maintain and improve after-school programs, such as homework assistance, teen programs, and children's reading programs. Due to the size and diversity of the City, access to neighborhood libraries is crucial. A secondary purpose of the measure is to ensure the availability of a place to keep kids off of the street and out of trouble. Libraries provide more than books—over five thousand (5,000) children and teens use the City's libraries each week for reading and literacy programs, teen programs and school-group visits. This tax will make the difference between having these youth programs or shutting them down.

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Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 3.92.030 Parcel tax imposed.

2 A. The City shall be authorized to impose and levy a parcel tax
3 each year on each parcel of real property within the City described below,
4 except parcels of real property owned by a federal, state, or local agency,
5 based on the use or right of use of the parcel, for the purposes stated in
6 this Chapter. The tax hereby imposed shall be at the following rates:

7 1. For parcels with a single family dwelling the tax rate shall
8 be at the annual rate of thirty-five dollars (\$35.00).

9 2. For parcels with residential condominiums, community
10 apartments, or townhouses, the tax rate shall be at the annual rate of
11 thirty-five (\$35.00) for each dwelling unit.

12 3. For parcels with a minimum of two (2) but no more than
13 four (4) multi-family dwelling units, the tax rate shall be at the annual rate
14 of seventy dollars (\$70.00).

15 4. For parcels with five (5) or more multi-family dwelling
16 units, the tax rate shall be at the annual rate of one hundred dollars
17 (\$100.00).

18 5. For parcels with a boarding house or lodging house, the
19 tax rate shall be at the annual rate of one hundred dollars (\$100.00).

20 6. For parcels with a mobile home park, the tax rate shall be
21 at the annual rate of one hundred dollars (\$100.00).

22 B. Nothing in this Chapter shall be construed as imposing a tax
23 upon any person when imposition of such tax upon that person would be
24 in violation of either the Constitution of the United States or the
25 Constitution of the State of California.

26 C. The tax imposed by this Chapter shall not be levied upon the
27 Federal government, the State government, any state agency or any local
28 governmental agency.

1 D. The tax imposed by this Chapter shall not be levied upon a
2 parcel of property or improvement to property which is owned by a house
3 of worship or community service organization which qualifies for an
4 exemption from ad valorem taxation under California law.

5 3.92.040 Use of proceeds.

6 The proceeds of this tax may only be used for the following
7 purposes:

8 A. to keep all neighborhood libraries and the Main Library open
9 more days of the week and increase their hours of operation.

10 B. to enhance and expand library collections, including the
11 acquisition of new books and materials.

12 C. to enhance and expand existing youth and teen programs,
13 including after-school programs.

14 D. to enhance and expand programs in support of literacy and
15 information technology, including the upgrading of technology and
16 computers.

17 E. to pay costs of enforcement and administration of the tax,
18 including audits and refunds.

19 3.92.050 Definitions.

20 The following terms as used in this Chapter shall have the
21 meanings indicated in this Section as follows:

22 A. "Parcel" means any unit of real property in the City which
23 receives a separate tax bill for ad valorem property taxes from the Los
24 Angeles County Treasurer-Tax Collector's Office. With respect to multiple
25 parcels which are contiguous and in the same ownership and which form
26 a single economic unit, only one such parcel shall be subject to the new
27 parcel tax.

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B. "Single family dwelling" means as defined in Title 21 of the Long Beach Municipal Code.

C. "Residential condominiums" means as defined in Title 20 of the Long Beach Municipal Code.

D. "Community apartments" means as defined in Title 20 of the Long Beach Municipal Code.

E. "Townhouse" means as defined in Title 21 of the Long Beach Municipal Code.

F. "Multi-family dwelling unit" means as defined in Title 21 of the Long Beach Municipal Code.

G. "Boarding House" means as defined in Title 21 of the Long Beach Municipal Code.

H. "Lodging House" means as defined in Title 21 of the Long Beach Municipal Code.

I. "Mobile Home Park" means as defined in Title 21 of the Long Beach Municipal Code.

3.92.060 Term.

The tax provided for in this Chapter may be levied in each of ten (10) consecutive fiscal years, commencing with the first fiscal year in which there is a levy pursuant to this Chapter. Such levy may only be extended with the approval of the voters by two-thirds (2/3) of the votes cast by voters voting upon such a change at a municipal election called for that purpose, unless the applicable law at the time of such election authorizes a lesser number of votes.

3.92.070 Special fund.

A. There is established a special fund entitled "Library Special Tax Fund" (hereinafter the "special fund"). Money collected pursuant to this Chapter shall be deposited into said special fund and shall be used

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 exclusively as provided in this Chapter for the purposes for which the tax
2 is imposed, and for no other purposes. Nothing in this Section shall
3 prevent disbursements from this special fund to reimburse the general
4 fund if, and only if, money has been advanced from the general fund to
5 pay for the uses provided in this Chapter.

6 B. Any money raised by the special tax, including any interest
7 accrued thereon, that remains unencumbered at the end of any fiscal year
8 may only be used in a succeeding fiscal year for the purposes stated in
9 this Chapter.

10 3.92.080 Guaranteed base level of funding.

11 The City's current general fund contribution to library services may
12 not be replaced by the parcel tax. If the City general fund contribution to
13 the City's Library Services Department is reduced below ten million three
14 hundred forty-four thousand four hundred dollars (\$10,344,400.00),
15 the parcel tax shall not be levied; provided, however, that if the reduction
16 to the City's general fund contribution is no more than the same proportion
17 of reduction that is imposed on the City's net general fund operating
18 budget for non-safety departments (which are all operating departments
19 except police and fire) in any year during the ten (10)-year period of the
20 tax, then the tax nonetheless may be levied. (The City's net general fund
21 budget for non-safety departments is the total general fund contribution to
22 their operating budgets excluding expenditures that are offset by fees or
23 other non-tax revenues.) The Library must receive increases in its City
24 general fund contribution proportional to the increases in the non-safety
25 departments' general fund operating budgets.

26 3.92.090 Independent audit.

27 The City Auditor shall annually cause an independent financial
28 auditor to prepare a report, which shall be filed with the City Council no

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 later than January 1st of each year, containing information regarding the
2 amount of tax revenue collected and expended in the previous fiscal year,
3 and the status of any projects and programs funded by such tax revenue.

4 3.92.100 Annual report and review of tax and citizens' oversight.

5 There is hereby created a Citizens' Oversight Committee, which
6 shall be composed of nine (9) members who reside in the City of Long
7 Beach. Each member shall be appointed by the Mayor, subject to
8 confirmation by the City Council.

9 Each year prior to the imposition of the parcel tax, the Citizen's
10 Oversight Committee shall cause a report to be prepared showing each
11 parcel of real property subject to the parcel tax, the owner(s) thereof, and
12 the proposed levy thereon. Upon the receipt of the report, the City
13 Council shall review the amount required to meet the purposes for which
14 the parcel tax is levied, and estimate the total revenues which may be
15 collected from parcel taxes, and shall adopt a resolution fixing the parcel
16 taxes, if any, to be levied for the next fiscal year in an amount projected to
17 be sufficient to meet the requirements of the City Council. The resolution
18 shall set forth the schedule of charges against all parcels of land lying
19 within the boundaries of the City upon which the tax may be levied.

20 3.92.110 Collection of tax.

21 A. The tax shall be collected on behalf of the City by the County of
22 Los Angeles. The City Clerk shall file with the County a certified copy of a
23 tax roll with a request that the taxes be posted to the County roll for
24 general property taxes. This filing shall occur on or before August 1st of
25 the fiscal year in which the taxes are to be collected. The tax shall be
26 collected at the same time and in the same manner and shall be subject
27 to the same late charges and penalties for delinquency as general
28 property taxes and all laws providing for the collection and enforcement of

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 such property taxes shall apply to the collection and enforcement of the
2 tax. After deduction of the collection charges of the County, the net
3 amount of the taxes collected shall be remitted to the City.

4 B. If the County of Los Angeles does not collect any tax due under
5 this Chapter, then the Director of Finance shall have the power and duty
6 to enforce all of the provisions of this Chapter. In such cases an
7 assessment may be made against the owner of a parcel and
8 improvements in the manner provided by law. Any unpaid tax due under
9 this Chapter shall be subject to all remedies provided by law.

10 C. The tax shall be due in two equal installments in accordance
11 with the collection procedures of the Los Angeles County tax collector with
12 the first installment due November 1st, and the second installment due the
13 next succeeding February 1st, in each fiscal year. The owner of the land,
14 land and improvements, at the time set forth in California Revenue and
15 Taxation Code Sections 405 and 2192 for each fiscal year shall have a
16 personal obligation to the City until the tax is paid for each fiscal year.

17 3.92.120 Adjustments and refunds.

18 A. Requests for adjustments involving imposition of this tax may be
19 filed with the Director of Finance. Upon sufficient evidence of error in the
20 computation of the tax, the Director of Finance or his/her designee shall
21 cause the tax to be recalculated, and shall so advise the Los Angeles
22 County Tax Collector or other appropriate official.

23 B. Whenever it is alleged that the amount of any tax has been
24 overpaid or paid more than once or has been erroneously or illegally
25 collected or received by the City under this Chapter the refund procedure
26 shall be as follows:

27 No claim for refund of tax payment shall be allowed in whole or in
28 part unless filed with the City Clerk within a period of three (3) years from

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

1 the date of the claimed overpayment. All such claims for refund of the
2 amount of the overpayment must be filed on forms furnished, and in the
3 manner prescribed by the Finance Department. Refunds may be made
4 solely from the library special tax fund.

5 C. The Director of Finance may prepare a questionnaire to be
6 served on the owner of a parcel or improvements subject to the tax
7 imposed by this Chapter. The questionnaire may request information
8 which would be useful to the Director of Finance in the enforcement or
9 administration of this Chapter. The failure by an owner to provide the
10 information requested within thirty (30) days of receipt of the request, or
11 the act of an owner in knowingly providing false information, shall be a
12 misdemeanor.

13 3.92.130 Low income rebate.

14 The City Manager shall establish a program to rebate any tax
15 imposed by this Chapter that is paid with respect to residential property
16 that is the principal residence of the owner, if the gross household income
17 is eighty percent (80%) or less of the Los Angeles County median income
18 as published annually by the Housing and Urban Development
19 Department.

20
21 Sec. 2. As provided in Section 2001 of the Long Beach City Charter,
22 if two-thirds (2/3) of those electors voting on this ordinance vote in favor of same, it shall
23 be adopted upon a declaration of the result of such ballot by the City Council, and it
24 shall take effect ten (10) days after that date.

25
26 HAM:fl:kdh;fl

27 12/19/05; rev. 01/04/06; rev. 01/05/06

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