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

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

WHEREAS, Long Beach City libraries provide more than books; they keep kids off the street and out of trouble. 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; and

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

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

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

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

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

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

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

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

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

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

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

Proposition A

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

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

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	Sec. 3.	The proposition shall be stated as provided in Section 13119
of the Elec	tions Code of	the State of California. The ballot used in voting upon the
proposition	ns shall contai	n the words "yes" and "no". The text of Proposition A is set
forth in full	lin Evhihit "∆"	

- Sec. 4. That only qualified voters of the City of Long Beach shall be permitted to vote in the election called by this resolution.
- Sec. 5. Upon approval by the voters of the measure set forth in Exhibit "A", attached hereto and incorporated herein by this reference, the City Council is hereby authorized to establish and adopt, by ordinance, a new annual parcel tax not to exceed thirty-five (\$35.00) per parcel (with proportional increases for parcels with multi-units) within the boundaries of the City of Long Beach. All proceeds from the annual parcel tax shall be expended for the specific purpose of ensuring the restoration of neighborhood library operating hours to six (6) days a week and the Main Library to seven (7) days a week; 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.
- Sec. 6. In connection with the proposed new parcel tax, the City Council proposes to increase the City's appropriations limit per fiscal year, in an amount equal to the levy of special taxes for said year, as permitted by Article XIIIB of the California Constitution.
- Sec. 7. Pursuant to Government Code §50075.1, the City Council hereby provides fiscal accountability measures. The proceeds of the special tax shall apply only to the specific purposes identified in the ballot measure. Upon levy and collection of the parcel tax, the City shall create a separate account to be known as the Library Special Tax Fund, into which the proceeds shall be deposited. Each year the City's Auditor shall cause an independent financial auditor to prepare a report, which shall be filed with the City Council no later than January 1st of each year, commencing with January 1, 2008, containing information regarding the amount of new parcel tax

revenues collected and expended.

Sec. 8. This resolution shall take effect immediately upon its adoption by the City Council, and the City Clerk shall certify the vote adopting this resolution.

Ayes:

Councilmembers:

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Noes:

Councilmembers:

Absent: Councilmembers:

City Clerk

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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.

3.92.030 Parcel tax imposed.

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

- 1. For parcels with a single family dwelling the tax rate shall be at the annual rate of thirty-five dollars (\$35.00).
- 2. For parcels with residential condominiums, community apartments, or townhouses, the tax rate shall be at the annual rate of thirty-five (\$35.00) for each dwelling unit.
- 3. For parcels with a minimum of two (2) but no more than four (4) multi-family dwelling units, the tax rate shall be at the annual rate of seventy dollars (\$70.00).
- 4. For parcels with five (5) or more multi-family dwelling units, the tax rate shall be at the annual rate of one hundred dollars (\$100.00).
- 5. For parcels with a boarding house or lodging house, the tax rate shall be at the annual rate of one hundred dollars (\$100.00).
- 6. For parcels with a mobile home park, the tax rate shall be at the annual rate of one hundred dollars (\$100.00).
- B. Nothing in this Chapter shall be construed as imposing a tax upon any person when imposition of such tax upon that person would be in violation of either the Constitution of the United States or the Constitution of the State of California.
- C. The tax imposed by this Chapter shall not be levied upon the Federal government, the State government, any state agency or any local governmental agency.

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

3.92.040 Use of proceeds.

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

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

- B. to enhance and expand library collections, including the acquisition of new books and materials.
- C. to enhance and expand existing youth and teen programs, including after-school programs.
- D. to enhance and expand programs in support of literacy and information technology, including the upgrading of technology and computers.

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

3.92.050 Definitions.

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

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

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

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

3.92.080 Guaranteed base level of funding.

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 City's Library Services Department is reduced below ten million three hundred forty-four thousand four hundred dollars \$10,344,400.00), the parcel tax shall not be levied; provided, however, that if the reduction to the City's general fund contribution is no more than the same proportion of reduction that is imposed on the City's net general fund operating budget for non-safety departments (which are all operating departments except police and fire) in any year during the ten (10)-year period of the tax, then the tax nonetheless may 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.) The Library must receive increases in its City general fund contribution proportional to the increases in the non-safety departments' general fund operating budgets.

3.92.090 Independent audit.

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

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

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

There is hereby created a Citizens' Oversight Committee, which

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

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

3.92.110 Collection of tax.

A. The tax shall be collected on behalf of the City by the County of Los Angeles. The City Clerk shall file with the County 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

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

- B. If the County of Los Angeles does not collect any tax due under ... this Chapter, then the Director of Finance shall have the power and duty to enforce all of the provisions of this Chapter. In such cases an assessment may be made against the owner of a parcel and improvements in the manner provided by law. Any unpaid tax due under this Chapter shall be subject to all remedies provided by law.
- C. The tax shall be due in two equal installments in accordance with the collection procedures of the Los Angeles County tax collector with the first installment due November 1st, and the second installment due the next succeeding February 1st, in each fiscal year. The owner of the land, land and improvements, at the time set forth in California Revenue and Taxation Code Sections 405 and 2192 for each fiscal year shall have a personal obligation to the City until the tax is paid for each fiscal year. 3.92.120 Adjustments and refunds.
- A. Requests for adjustments involving imposition of this tax may be filed with the Director of Finance. Upon sufficient evidence of error in the computation of the tax, the Director of Finance or his/her designee shall cause the tax to be recalculated, and shall so advise the Los Angeles County Tax Collector or other appropriate official.
- B. Whenever it is alleged that the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the City under this Chapter the refund procedure shall be as follows:

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

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

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

3.92.130 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 eighty percent (80%) or less of the Los Angeles County median income as published annually by the Housing and Urban Development Department.

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

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