IMPARTIAL ANALYSIS OF MEASURE X

Prepared by Sacramento City Attorney

Measure X has been placed on the ballot by the Sacramento City Council. Measure X, if approved, enacts an ordinance that extends for ten years an annual parcel tax for library services and removes use restrictions so that the tax revenue could be used for all library services within the City of Sacramento.

In 2004, voters approved an annual parcel tax for additional library services. The tax took effect in 2007. The tax is set to expire at the end of fiscal year 2016-2017. The city council has adopted an ordinance to extend the annual parcel tax for library services for ten years, beginning July 1, 2017. The ordinance is effective only if this Measure X passes.

The tax approved by voters in 2004 is for "additional library services," which are those over and above the basic library services funded by the city's general fund. The current parcel tax can only be used for those additional services. Measure X, if approved, amends this provision, thus allowing the tax to be used for "library services," which would include, without limitation, library "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."

The parcel tax would be collected from the owners of all non-exempt properties within the city. The amount of the tax for each land use is set forth in the full text of the measure, as adjusted annually to reflect increases in the consumer price index, not to exceed three percent (3%) per year. Measure X, if approved, deletes the life-of-the-tax increase cap of eight dollars for single family residences and proportionally for other properties.

Measure X continues the following provisions of the tax measure approved in 2004:

- Proceeds, less expenses of collection, will be transferred to the Sacramento Public Library Authority to be expended for the purposes set forth in the measure.
- With one exception, the city cannot collect the tax in any year during which the city council reduces its general fund budget allocation for library purposes to less than $7.635 million. The exception is if the reduction is not more than the same proportion of reduction imposed on the city's net general fund budget for non-safety departments.
- The low-income rebate program requirement.

Measure X adds a requirement of an annual independent audit of the revenues and expenditures made from the parcel tax.

A "yes" vote is in favor of approving the ordinance extending the parcel tax for ten years and removing the restrictions on how the library may spend the tax revenues within the City of Sacramento. A "no" vote is against approving the ordinance. The ordinance will take effect only if two-thirds of the voters voting on Measure X approve it.

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