

## BILL NO. B-18

## **ORDINANCE NO. 2024-016**

AN ORDINANCE OF THE CITY OF FRESNO, CALIFORNIA, AUTHORIZING THE LEVY AND COLLECTION OF A PROPERTY TAX ON TAXABLE PROPERTY IN THE CITY OF FRESNO FOR PARTIAL FUNDING OF THE FRESNO FIRE AND POLICE RETIREMENT SYSTEM AND THE FRESNO CITY EMPLOYEES' RETIREMENT SYSTEM FOR THE FISCAL YEAR BEGINNING JULY 1, 2024

WHEREAS, Section 96.31 of the Revenue and Taxation Code, a statute enacted prior to August 1, 1985, authorized a local agency to impose a property tax rate to make payments in support of pension programs approved by the voters before July 1, 1978, provided the local agency imposed the property tax rate in the 1982-83 or 1983-84 fiscal year; and

WHEREAS, the Fire and Police Retirement System and the Employees' Retirement System are pension programs approved by the voters before July 1, 1978; and

WHEREAS, the Council duly adopted Ordinance 83-116 on August 16, 1983, authorizing the levy and collection of a property tax fixed, designated and levied as retirement funds at the rate of .032438 per \$100.00 of gross assessed valuation for the 1983-84 fiscal year; and

WHEREAS, the Superior Court of the State of California validated said tax in Action No. 300260—7 (City of Fresno v. Superior Court (1984) 156 Cal.App.3d 1137); and

WHEREAS, pursuant to Section 7-201 of the Fresno Municipal Code the County

1 of 3

Date Adopted: 06/20/2024 Date Approved: 06/26/2024 Effective Date: 07/27/2024

Ordinance No. 2024-016



of Fresno is authorized to assess, equalize, levy, and collect ad valorem taxes on taxable property within the City of Fresno.

THE COUNCIL OF THE CITY OF FRESNO DOES ORDAIN AS FOLLOWS:

SECTION 1. The County of Fresno is hereby instructed to levy upon the taxable property of the City of Fresno for the fiscal year beginning July 1, 2024, a property tax which is fixed, designated, and levied as follows:

FIRE AND POLICE RETIREMENT FUNDS AND EMPLOYEES' RETIREMENT FUNDS

SECTION 2. The tax shall be levied at a rate of .032438 per \$100.00 of gross assessed valuation.

SECTION 3. The tax shall be levied and collected pursuant to Section 7-201 of the Fresno Municipal Code.

SECTION 4. The City Controller is authorized and directed to apply the tax proceeds produced by this ordinance only toward indebtedness incurred by the City in maintaining the level of retirement benefits that existed under the Fire and Police Retirement System and the Employees' Retirement System at the time of adoption of the Charter by the electorate of this City in 1957, for all current and future employees, consistent with the decision, holding, findings and final determination of the courts in this action referenced above.

SECTION 5. This ordinance constitutes an ordinance providing for a tax levy on property and may be adopted on the day of its introduction and shall be effective upon adoption pursuant to Sections 600(b) and 610(b) of the Charter of the City of Fresno.

SECTION 6. This ordinance shall become effective and in full force and effect at 12:01 a.m. on the thirty-first day after its final passage.



STATE OF CALIFORNIA ) COUNTY OF FRESNO ) ss. CITY OF FRESNO )		
I, TODD STERMER, City Clerk of the Cit ordinance was adopted by the Council of the meeting thereof, held on the day of	City of Fresno, California,  June, 2	at a regular
AYES: Perea, Karbassi, Maxwell, Cha NOES: None ABSENT: Arias ABSTAIN: None	avez, Bredefeld, Esparza	
Mayor Approval:	June 26	2024
Mayor Approval/No Return:	N/A	2024
Mayor Veto:	N/A	2024
Council Override Veto:	N/A	2024
Council Override vote:	TODD STERMER, CMC City Clerk	
	By: Deputy	6-27-2024 Date
APPROVED AS TO FORM:  ANDREW JANZ City Attorney  By: Tracy N. Parvanian Assistant City Attorney	Deputy	Date



TO:

MAYOR JERRY DYER

TODD STERMER, CMC

City Clerk

Council Adoption: 06/20/2024

Mayor Approval: Mayor Veto:

Override Request:

TRANSMITTAL OF COUNCIL ACTION FOR APPROVAL OR VETO SUBJECT: 016 108.6-27-2024

At the City Council meeting of June 20, 2024, Council adopted the Bill No. B-18, Ordinance No. 2024-017, entitled \*\*\*BILL - (For introduction and adoption) -Adoption of Property Tax Override Ordinance (Subject to Mayor's veto): 9:00 AM Resumed Budget Hearings - Vote On Final Budget - Item F File ID 24-813, by the following vote:

: Perea, Karbassi, Maxwell, Chavez, Bredefeld, Esparza Aves

Noes : None : Arias Absent : None Abstain

Abstain

Please indicate either your formal approval or veto by completing the following sections and executing and dating your action. Please file the completed memo with the Clerk's office on or before July 1, 2024. In computing the ten day period required by Charter, the first day has been excluded and the tenth day has been included unless the 10th day is a Saturday, Sunday, or holiday, in which case it has also been excluded. Failure to file this memo with the Clerk's office within the required time limit shall constitute approval of the ordinance, resolution or action, and it shall take effect without the Mayor's signed approval.

APPROVED /NO RETURN:	
VETOED for the following reasons: (Wr additional sheets if necessary.	itten objections are required by Charter; attach )
Son March	Date: 6/25/24
Jerry Dyer, Mayor COUNCIL OVERRIDE ACTION:	Date:
Ayes :	0 2
Noes :	70 gg
Absent :	S-T Same