BILL NO. B-25

ORDINANCE NO. 2025-25

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, 2025

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

Date Adopted: 06/17/2025
Date Approved: 06/26/2025
Effective Date: 07/18/2025

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, 2025, 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 City of Fresno, certify that the foregoing ordinance was adopted by the Council of the City of Fresno, California, at a regular meeting thereof, held on the 17th day of June, 2025.

AYES : Perea, Karbassi, Arias, Maxwell, Vang, Richardson, Esparza
NOES : None
ABSENT : None
ABSTAIN : None

Mayor Approval: June 26, 2025
Mayor Approval/No Return: N/A, 2025
Mayor Veto: N/A, 2025
Council Override Veto: N/A, 2025

TODD STERMER, MMC
City Clerk

By: 6/30/2025
Deputy Date

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

By:
Tracy N. Parvanian Date
Assistant City Attorney 6.30.25

June 17, 2025

Council Adoption: 06/17/2025
Mayor Approval:
Mayor Veto:
Override Request:

TO: MAYOR JERRY DYER

FROM: TODD STERMER, MMC
City Clerk

SUBJECT: TRANSMITTAL OF COUNCIL ACTION FOR APPROVAL OR VETO

At the City Council meeting of June 17, 2025, Council adopted the attached Bill No. B-25, Ordinance No. 2025-25, entitled ***BILL - (For Introduction and Adoption) - Adoption of Property Tax override (Subject to Mayor's Veto), Item 9:00 A.M. - F, File ID 25-831, by the following vote:

Ayes : Perea, Karbassi, Arias, Maxwell, Vang, Richardson, Esparza
Noes : None
Absent : None
Abstain : None

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 June 27, 2025. 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: (Written objections are required by Charter; attach additional sheets if necessary.)

Date: 6/25/25

Jerry Dyer, Mayor

COUNCIL OVERRIDE ACTION: Date: _____

Ayes :
Noes :
Absent :
Abstain :

RECEIVED
2025 JUN 26 P 3:40
CITY OF FRESNO
CITY CLERK'S OFFICE