



BILL NO.19

ORDINANCE NO. 2026-20

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, 2026

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 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, 2026, 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, AMY K. ALLER, 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 23rd day of June, 2026.

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

Mayor Approval: June 26, 2026
Mayor Approval/No Return: N/A, 2026
Mayor Veto: N/A, 2026
Council Override Veto: N/A, 2026

AMY K. ALLER
City Clerk

By: Bernard Chavez 7/8/2026
Deputy Date
BERNARD CHAVEZ

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

By: Sukhman S. Sekhon 7/7/26
Sukhman S. Sekhon Date
Deputy City Attorney



June 23, 2026

Council Adoption: 06/23/2026

Mayor Approval:

Mayor Veto:

Override Request:

TO: MAYOR JERRY DYER

FROM:  AMY K. ALLER
City Clerk

SUBJECT: TRANSMITTAL OF COUNCIL ACTION FOR APPROVAL OR VETO

At the City Council meeting of June 23, 2026, Council adopted the attached Bill No.19 Ordinance No. 2026-20 *****BILL - (For introduction and adoption) - Adopt the Property Tax Override Ordinance (Subject to Mayor's Veto).** 9:00 AM-F, File ID 26-802 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 July 3, 2026. 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.)


Jerry Dyer, Mayor

Date: 6/26/26

COUNCIL OVERRIDE ACTION:

Ayes
Noes
Absent
Abstain

Date: _____

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CITY OF FRESNO
CITY CLERK'S OFFICE