

ORDINANCE NO. 19-11

**ORDINANCE OF THE CITY OF RICHMOND SETTING THE TAX RATE FOR
THE PENSION TAX OVERRIDE FOR FISCAL YEAR 2011-12 AND ADDING
CHAPTER 13.16 TO ARTICLE XIII OF THE MUNICIPAL CODE**

WHEREAS, Article III, Section 11 authorizes the City Council to provide for the assessment, levy and collection of taxes and to annually levy such taxes; and

WHEREAS, Article XIII A, Section 1(b) of the California Constitution and Revenue & Taxation Code Section 96.31 permit the levy of an ad valorem tax to make payments in support of pension programs approved by the voters before July 1, 1978; and

WHEREAS, the City Council annually levies such a pension tax override; and

WHEREAS, pursuant to Government Code Section 51500 *et seq.* and Municipal Code Section 2.32.020 the pension tax override is collected by the Tax Collector of Contra Costa County based on property assessments determined by the Assessor of Contra Costa County; and

WHEREAS, as required by Government Code Section 51511, the City Council desires to set the Fiscal Year 2011-2012 rate of the City's pension tax override; and

WHEREAS, the City Council desires to amend the Municipal Code to clarify the procedures for the assessment, levy and collection of the pension tax override.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Richmond does ordain as follows:

Section 1. The amount of pension tax override revenue necessary in Fiscal Year 2011-2012 (beginning July 1, 2011, and ending June 30, 2012) to pay indebtedness associated with pension programs approved by the voters before July 1, 1978 is \$12,238,888.

Section 2. The rate of the City's pension tax override for Fiscal Year 2011-12 is hereby fixed at \$0.14 (fourteen cents) per \$100 (one hundred dollars) of assessed valuation.

Section 3. The pension override tax for Fiscal Year 2011-12 is hereby levied upon all taxable real and personal property in the City at the rate fixed by this resolution.

Section 4. Chapter 13.16 is added to Article XIII of the Municipal Code to read as follows:

“CHAPTER 13.16 PENSION TAX OVERRIDE

Section 13.16.010 Levy of Tax

Each year, the City Council shall, by ordinance, levy and fix the rate of such tax as may be necessary to pay indebtedness associated with pension programs approved by the voters before July 1, 1978. This tax shall be known as the “pension tax override.” The rate of the pension tax override shall be determined based on the value of taxable real and personal property in the City as assessed and equalized by the officers of Contra Costa County responsible for assessment and equalization of County taxes. The ordinance adopted pursuant to this section shall include a determination of the amount of pension tax override revenues necessary to pay indebtedness during the fiscal year for which the tax is levied.

Section 13.16.020 Collection and Administration of Tax

The pension tax override shall be collected by the County Tax Collector at the time, in the manner and subject to the same penalties for delinquency as county taxes. Government Code Sections 51512 through 51521, and the general laws of the state relating to the administration of property taxes, shall apply to the taxes levied pursuant to this chapter.”

Section 5. **Severability.**

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such a decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance irrespective of the unconstitutionality or invalidity of any section, subsection, subdivision, paragraph, sentence, clause or phrase.

Section 6. **Effective Date.**

This ordinance becomes effective after its final passage and adoption.

First read at a meeting of the Council of the City of Richmond, California, held July 26, 2011, and finally passed and adopted at a meeting thereof held September 13, 2011, by the following vote:

AYES: Councilmembers Bates, Beckles, Boozé, Ritterman, Rogers, Vice Mayor Butt, and Mayor McLaughlin

NOES: None.

ABSTENTIONS: None.

ABSENT: None.

DIANE HOLMES
CLERK OF THE CITY OF RICHMOND

(SEAL)

Approved:

GAYLE McLAUGHLIN
Mayor

Approved as to form:

RANDY RIDDLE
City Attorney

State of California }
County of Contra Costa } : ss.
City of Richmond }

I certify that the foregoing is a true copy of **Ordinance No. 19-11 N.S.**, finally passed and adopted by the City Council of the City of Richmond at a meeting held on September 13, 2011.