County Library
Skye Patrick
County Librarian

County of Los Angeles Public Library ■ www.colapublib.org
7400 East Imperial Hwy., Downey, CA 90242 ■ (562) 940-8400

"Enriching Lives"

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

39 May 31, 2016

LORI GLASGOW
EXECUTIVE OFFICER

May 31, 2016

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION
FOR FISCAL YEAR 2016-17 VOTER-APPROVED LIBRARY SPECIAL TAX
FOR LIBRARY SERVICES
(ALL SUPERVISORIAL DISTRICTS) (3-VOTES)**

SUBJECT

Approve the resolution that will set the amount to be levied for the Public Library's voter-approved special tax at $30.36 per parcel for Fiscal Year 2016-17, which is based on an increase of 1.525% over the Fiscal Year 2015-16 approved rate of $29.90 per parcel, pursuant to the applicable change in the California Consumer Price Index (CCPI). The recommended increase in the special tax rate will allow the Public Library to maintain service levels in libraries serving the areas that are subject to the special tax.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt the attached resolution acknowledging the maximum allowable special tax rate of $30.36 per parcel for Fiscal Year 2016-17 and setting the amount to be levied for the Fiscal Year 2016-17 tax rate for the Public Library's voter-approved special tax at $30.36 per parcel, which is equal to the maximum allowable rate and includes a 1.525% increase over the Fiscal Year 2015-16 approved rate of $29.90 per parcel, based on the percentage change in the CCPI.

2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2016-17, as approved by your Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Your Board's approval of the recommended special tax rate for Fiscal Year 2016-17 will allow the

Public Library to partially offset the increases in the operating cost of augmented services at the libraries serving the areas that are subject to the special tax.

Implementation of Strategic Plan Goals

Approval of the recommended actions is consistent with the County's Strategic Plan Goals in the areas of Operational Effectiveness/Fiscal Sustainability (1).

FISCAL IMPACT/FINANCING

With your Board's approval of the recommended special tax rate of $30.36 per parcel to be levied in Fiscal Year 2016-17, to approximately 400,000 parcels within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada Flintridge, Lakewood, Lomita, Lynwood, Maywood, and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District the special tax revenue will increase by $183,000. The Public Library's Fiscal Year 2016-17 Final Adopted Budget will reflect the total collection of $12,152,000 in voter-approved special tax revenue to partially offset increases in the operating costs.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge and levy the maximum allowable special tax rate of $30.36 per parcel for Fiscal Year 2016-17. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum increase to the special tax each year be 2% or the percentage change in the CCPI for the prior fiscal year, whichever is less. For any fiscal year, the Board may levy the special tax at less than the maximum allowable amount. The special tax rate of $30.36 per parcel for Fiscal Year 2016-17 is the recommended levy to be approved by your Board in the attached resolution.

In June 1997, voters approved a special tax (Prop L) to provide funding for library services in 11 cities (Cudahy, Culver City, Duarte, El Monte, La Canada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood) and unincorporated areas serviced by the Public Library excluding the unincorporated areas within the boundaries of the Altadena Library District and the Palos Verdes Library District. It replaces the revenue lost when the Library's Community Facilities District #8 (CFD) was discontinued as a result of the passage of Prop. 218 in 1996. This Proposition prohibited the County from continuing the CFD property assessment after June 30, 1997. In 2011, the City of Santa Clarita withdrew from the County Library system reducing the number of cities to 10 cities.

The attached resolution was approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Approval of the recommended rate increase will offset the increased operating cost and allow the Public Library to maintain the services at the highest supportable level.

CONCLUSION

If there are any questions or there is a need for additional information, please contact Yolanda De

Ramus, Chief Deputy, at (562) 940-8412.

Respectfully submitted,

SKYE PATRICK
County Librarian

Skye Patrick

Enclosures

c: Chief Executive Officer
County Counsel
Executive Officer, Board of Supervisors
Auditor-Controller

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2016-17

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be $22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on May 12, 2015, the Board of Supervisors adopted a resolution fixing the special tax rate at $29.90 per parcel for Fiscal Year 2015-16, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, based on the percentage change in the applicable CCPI of 1.525 percent, as determined by the California Division of Labor Statistics and Research, the maximum amount that the special tax for Fiscal Year 2016-17 may be increased is by a factor of 1.01525, which represents the lesser amount of 2 percent or the percentage change in the CCPI for the prior fiscal year; and

WHEREAS, a 1.525 percent increase in the maximum amount per parcel for Fiscal Year 2015-16 rate results in a rate of $30.36 per parcel for Fiscal Year 2016-17.

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2016-17 voter-approved special tax rate in the amount of $30.36 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the 31st day of May, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

Lori Glasgow, Executive Officer of the
Board of Supervisors of the County of Los Angeles

Carla Little
Deputy

APPROVED AS TO FORM:

Mary Wickham
County Counsel

By: Jill M. Jones
Jill M. Jones
Deputy County Counsel