

City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To: Allen L. Roeder From: Kingsley Okereke  
Dept: Interim City Manager Dept: Finance  
Subject: FIRST READING AND INTRODUCTION OF AN ORDINANCE ESTABLISHING THE PARAMEDIC TAX OVERRIDE RATE FOR FISCAL YEAR 2015-16 Date: June 23, 2015

OBJECTIVE

To adopt the Paramedic tax override rate for Fiscal Year 2015-16. The proposed rate is unchanged from last year.

BACKGROUND

Beginning in 1978, the City Council was no longer required to set a city basic property tax rate. The State Revenue and Taxation code provides for a single state-wide tax rate of one percent of assessed valuation. The Revenue and Taxation code also provides for local agencies to levy an additional ad valorem tax on taxable property to fund general obligation bonds and other voter approved indebtedness such as tax overrides. The Paramedic's property tax override as "other indebtedness" has been set by the City Council and levied by the County Auditor/Controller's office since Fiscal Year 1978-79.

DISCUSSION

In order to maintain and pay for the Paramedic emergency medical care services, it is necessary to continue to generate revenue through the use of an ad valorem tax override on the taxable property within the City of Garden Grove.

FINANCIAL IMPACT

The tax override as approved by the City Council is 7 cents (\$.070) per one hundred dollars of assessed valuations. This will raise approximately \$8.6 million that is required to provide the City's Paramedic Services to the citizens of Garden Grove.

RECOMMENDATION

It is recommended that the City Council:

- Conduct the first reading and introduce the Ordinance establishing the Paramedic Tax Override Rate for Fiscal Year 2015-16 at 7 cents/\$100 of full assessed value.

  
KINGSLEY OKEREKE  
Assistant City Manager/Finance Director

Attachment: Ordinance

Recommended for Approval

  
Allan L. Roeder  
Interim City Manager

## ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE  
ESTABLISHING THE AMOUNT OF MONEY FOR PARAMEDIC SERVICES THAT MUST  
BE RAISED BY AN AD VALOREM TAX OVERRIDE AND THE SETTING OF THE TAX  
RATE OF SAID OVERRIDE

THE CITY COUNCIL OF THE CITY OF GARDEN GROVE DOES ORDAIN AS  
FOLLOWS:

SECTION 1: In June 1974, over sixty percent (60%) of the Garden Grove voters approved an ad valorem tax override to provide emergency medical care service (Paramedic Services) to the community and thereby incurring a debt consisting of personnel and equipment payment obligations.

SECTION 2: Property taxes for indebtedness approved by the voters prior to July 1, 1978, are authorized pursuant to Section 93 of the Revenue and Taxation Code.

SECTION 3: The City Council of the City of Garden Grove hereby declares it is necessary to raise an estimated \$8,600,000 through the use of an ad valorem tax override on the taxable property within the City of Garden Grove to maintain and pay for the emergency medical care services. Such indebtedness to be paid includes personnel salaries, training costs, equipment purchases, and maintenance of all equipment acquired previously for paramedic services purpose.

SECTION 4: The tax rate for the authorized ad valorem tax override as approved by voters of all assessable real and personal property for the Fiscal Year 2015-16 shall be 7.0 cents (\$.070) per one-hundred dollars (\$100) of assessed valuation, using as a basis the value of the property as assessed and equalized by the County of Orange, State of California, and shown on the 2015-16 assessment roll of said county.

SECTION 5: This ordinance shall exclude from Section 4 annexations of assessable, real and personal property to the City of Garden Grove after July 1, 1978, indicated by the listing on the attached document designated Exhibit "A".

SECTION 6: Severability. If any section, subsection, subdivision, sentence, clause, phrase, word, or portion of this Ordinance is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance and each section, subsection, subdivision, sentence, clause, phrase, word, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, words, or portions thereof be declared invalid or unconstitutional.

SECTION 7: The Mayor shall sign and the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same, or the summary thereof, to be published and posted pursuant to the provisions of law and this Ordinance shall take effect thirty (30) days after adoption.

EXHIBIT "A"

Listed Annexations Finalized After July 1, 1978 and  
Not Subject to Paramedic Tax Override

Annexation No./ Reorganization No.	City Resolution Number	Date Completed
1-78	5573-78	August 8, 1978
2-78	5634-78	October 24, 1978
3-78	5637-78	November 28, 1978
4-78	5670-78	November 30, 1978
5-78	5671-78	November 30, 1978
7-78	5731-79	March 30, 1979
1-79	5813-79	July 30, 1979
141	7875-96	May 29, 1996