City of Garden Grove

INTER-DEPARTMENT MEMORANDUM

To:

Matthew Fertal

From:

Kingsley Okereke

Dept:

City Manager

Dept:

Finance

Subject:

PARAMEDIC TAX OVERRIDE RATE

Date:

June 24, 2008

OBJECTIVE

To adopt the Paramedic tax override rate for Fiscal Year 2008-09.

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 rate to 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 <u>ad valorem</u> tax override on the taxable property within the City of Garden Grove.

COMMUNITY VISION IMPLEMENTATION

This funding source is consistent with the community vision of adequately funding fire services for a safe community.

<u>RECOMMENDATION</u>

It is recommended that the City Council adopt the attached ordinance authorizing a property tax override of 2.5¢/\$100 of full value specifically for the 2008-09 fiscal year paramedic program.

KINGSLEY OKEREKE Finance Director

Attachment: Ordinance

Recommended for Approval

Matthew Fertal City Manager