



ACTION CALENDAR

July 30, 2024

To: Honorable Mayor and Members of the City Council
From: Farimah Brown, City Attorney
Submitted by: Tess Mayer, Director of Library Services
Farimah Brown, City Attorney
Subject: Ballot Measure – Tax Measure to Fund Berkeley Public Library Operations and Services

RECOMMENDATION

1. Adopt a Resolution placing the attached special parcel tax measure for library operations and services on the ballot for the November 5, 2024 General Municipal Election.
2. Designate, by motion, specific members of the Council to file ballot measure arguments on this measure as provided for in Elections Code Section 9282.

FISCAL IMPACTS OF RECOMMENDATION

No direct fiscal impacts related to the recommended action to place the measure on the ballot. In general, election services have seen a steep increase since 2018, with the City's first million-dollar election in 2020. In addition, the number of measures placed on the ballot, and the length of the measures, are the primary driving factors in the fluctuation of election costs.

If adopted by the voters, the tax is estimated to generate \$5,600,000 annually for the purpose of funding library operations and services.

CURRENT SITUATION AND ITS EFFECTS

At a regular meeting on April 3, 2024, the Board of Library Trustees (BOLT) approved a motion to communicate a recommendation to Council to include a Library tax measure on the November 2024 ballot, proposing a rate of 6¢ per square foot of improvements for dwelling units and 9¢ per square foot for all other properties, with annual adjustments, and exempting low-income homeowners.

The BOLT recommendation was presented to the City Council at the special meeting on May 24, 2024. At the special meeting, the Council voted to refer to the City Attorney to work with Library staff to develop a revenue measure for the November 2024 ballot. This measure is presented pursuant to that Council direction.

Ballot Measure - Property Tax Measure for Library Services, Building Staffing
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As recommended by the BOLT, the attached measure creates a special parcel tax at a rate of 6¢ per square foot of improvements for dwelling units and 9¢ per square foot for all other properties. The rates could be adjusted annually by the City Council based on either the Consumer Price Index in the immediate San Francisco Bay Area or the per capita Personal Income Growth (“PIG”) factor in California.

The tax would be in addition to the City’s existing special parcel tax for library services, the current rates of which are 28¢ per square foot of improvements for dwelling units and 42.33¢ per square foot for all other properties. (See BMC § 7.56.030; Ordinance No. 7,927-N.S.)

The purpose of the special tax proposed by this measure is to fund library operations and services, including but not limited to building maintenance, collections and staffing. The measure identifies a set of spending priorities, which include, among others, keeping neighborhood libraries well-staffed and in good repair, maintaining weekend and evening hours, maintaining and expanding youth and educational programs, and maintaining and expanding the Berkeley Public Library’s diverse collections. The proceeds of the tax would be placed into the existing library fund or into another special fund to be used for the purpose of funding library operations and services.

The measure would create an exemption for property owned by individuals with “very low-income” as may be defined by the City Council. The tax would remain in effect until repealed by the voters. If placed on the ballot by the City Council, the tax would require approval by a two-thirds vote in order to go into effect.

According to California Elections Code 9282 (b), measures placed on the ballot by the legislative body, or a member or members of the legislative body authorized by that body, or an individual voter who is eligible to vote on the measure, or bona fide association of citizens, or a combination of voters and associations, may file a written argument for or against any city measure.

BACKGROUND

The City of Berkeley applies a citywide special tax (referred to as the Library Relief Act of 1980) on all residential and commercial property in Berkeley based on square footage. The tax became permanent in 1988 through an amendment.

This Library Tax Fund is the primary funding source supporting the full range of Berkeley Public Library public services. The Fund generates 99% of total revenues and bears 98% of total expenses. This voter-approved tax is intended to provide a stable revenue source to ensure the provision of library services. The Library employs the proceeds of the library tax to maintain and enhance the Library’s physical plant and infrastructure, purchase library materials, and provide public services.

As established in 1988, the tax is adjusted annually by either the Consumer Price Index in the immediate San Francisco Bay Area or the per capita PIG factor in California. City

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Council adjust the tax rates (residential and commercial) based on the recommendation of the Director of Library Services to the BOLT.

In recent years, the revenue increase afforded by the annual tax rate adjustment has not kept pace with rising costs associated with increased personnel and collection material expenses and the costs of operating five locations, including a historic, large Central Library and two historic branch buildings.

Although the Berkeley Public Library has had previous bond measures intended to fund the retrofit and expansion of the Central Library in 1996 and Branch renovations in 2000 and 2008, it has never had a change to this base tax rate, apart from the annual adjustments as described above. The annual adjustment to the tax rate of Fiscal Year 2023 was 4.44% and based on the PIG factor, raising an additional revenue of \$1,064,969, over Fiscal Year 2022. At the same time, expenditures in Fiscal Year 2023 were \$19,782,045, whereas in 2024 they are projected to be \$22,865,496, a difference of \$3,083,451.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

There are no identifiable environmental and climate effects or opportunities associated with the subject of this report.

RATIONALE FOR RECOMMENDATION

This measure is presented to the Council for placement on the November 5, 2024 ballot pursuant to Council direction on May 24, 2024.

ALTERNATIVE ACTIONS CONSIDERED

Council may decide to not place the measure on the 2024 ballot, or request that staff resubmit the item for a future election.

CONTACT PERSON

Tess Mayer, Director of Library Services, (510) 981-6195
Farimah Brown, City Attorney, (510) 981-6998

Attachments:

1: Resolution

Exhibit A: Text of Measure

RESOLUTION NO. -N.S.

SUBMITTING TO THE BERKELEY ELECTORATE AN ORDINANCE ADDING
CHAPTER 7.57 TO THE BERKELEY MUNICIPAL CODE ADOPTING A SPECIAL TAX
TO FUND LIBRARY OPERATIONS AND SERVICES

WHEREAS, the Berkeley City Council has elected to submit to the voters at the November 5, 2024 General Municipal Election, a measure adding Chapter 7.57 to the Berkeley Municipal Code adopting a special tax to fund library operations and services; and

WHEREAS, the Berkeley Public Library is anticipating a structural deficit in the near future; and

WHEREAS, the Library will need to employ cost-saving measures in order to remain financially solvent if additional revenue is not identified; and

WHEREAS, these cost-saving measures could impact current hours, staffing levels, and the ability to complete identified deferred maintenance and capital improvement projects; and

WHEREAS, the Library has developed a robust new 2024-2028 strategic plan in partnership with community stakeholders that identifies relevant and significant service directions in support of community that also require investment of resources; and

WHEREAS, thousands of children participate in the Berkeley Public Library's reading and educational programs each year; and

WHEREAS, three current library facilities are over 75 years old, and their computer networks and technologies are seriously in need of updates; and

WHEREAS, public libraries are one of the few important community gathering spaces left that benefit children, teens, families, seniors, the disabled, and low-income residents; and

WHEREAS, the library provides books, computer access, classes and services for those that cannot afford to buy them; and

WHEREAS, community libraries provide a place for youth to do their homework and participate in after-school programs; and

WHEREAS, library programs for children and teens, including homework help and reading resources, are critical to providing our students with the resources they need; and

WHEREAS, the Berkeley Public Library ensures that all residents have free and equal access to a wide range of information; and

WHEREAS, libraries play a critical role in Berkeley, which is one of the highest circulating systems in California.

WHEREAS, the Berkeley Public Library helps support the economic vitality of the community by helping residents of all ages and backgrounds prepare for jobs, use computers, and succeed in school; and

WHEREAS, the Board of Library Trustees is responsible for developing budgetary priorities and recommends an annual budget for the operation and maintenance of the Library; and

WHEREAS, the Board of Library Trustees recommended to refer to Council a request for inclusion of a ballot measure calling for limited increase in Library tax on the November 2024 ballot; and

WHEREAS, the Council desires to submit this measure to be placed upon the ballot at the November 5, 2024 Statewide General Election, consistent with the Council's Resolution No. 71,289-N.S., adopted on May 7, 2024, calling for a General Municipal Election to be consolidated with said statewide election; and

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that this resolution is hereby adopted and a ballot measure adding Chapter 7.57 to the Berkeley Municipal Code imposing a special tax on square footage of all improvements in the City of Berkeley for the purpose of funding library services and operations shall be placed before the voters at the election on November 5, 2024.

BE IT FURTHER RESOLVED that the Board of Supervisors of Alameda County is hereby requested to include on the ballots and sample ballots the measure enumerated above to be voted on by the voters of the qualified electors of the City of Berkeley.

BE IT FURTHER RESOLVED that, pursuant to California Elections Code sections 10002 and 10403, this City Council does hereby call an election on Tuesday, November 5, 2024, and requests that the Alameda County Board of Supervisors consolidate said election with the Statewide General Election on that same date in the manner and schedule established by Resolution No. 71,289-N.S., adopted on May 7, 2024, and submit the Measure to the qualified voters of the City at said consolidated election.

BE IT FURTHER RESOLVED that the City Council acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418.

BE IT FURTHER RESOLVED that the City of Berkeley hereby requests that the Alameda County Board of Supervisors permit the Registrar of Voters of Alameda County to perform services in connection with said election at the request of the City Clerk. These services to include all necessary services related to official ballot creation, sample ballot and voter

information pamphlet preparation, vote-by-mail, polling places, poll workers, voter registration, voting machines, canvass operations, and any and all other services necessary for the conduct of the consolidated election; and

BE IT FURTHER RESOLVED that the full text of the measure shall be printed in the Voter Information Pamphlet mailed to all voters in the City of Berkeley.

BE IT FURTHER RESOLVED that the above enumerated measure requires a two-thirds vote threshold for passage.

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to cause the posting, publication and printing of notices, pursuant to the requirements of the Charter of the City of Berkeley, the Government Code, and the Elections Code of the State of California.

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to obtain printing, supplies and services as required.

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized to enter into any contracts necessary for election consulting services, temporary employment services, printing services, and any such other supplies and services as may be required by the statutes of the State of California and the Charter of the City of Berkeley for the conduct of the November General Municipal Election.

BE IT FURTHER RESOLVED that the City will reimburse the Registrar of Voters for the costs associated with placing the measure on the ballot.

BE IT FURTHER RESOLVED that said proposed Ordinance measure shall appear and be printed upon the ballots to be used at said election as follows:

CITY OF BERKELEY SPECIAL TAX ORDINANCE MEASURE	
Shall the measure creating a special parcel tax to maintain Berkeley Public Library facilities and services, prioritizing neighborhood libraries, weekend and evening hours, diverse collections, and youth, educational and other programs, at \$0.06 per square foot of improvements for dwelling units, and \$0.09 per square foot for other properties, generating \$5,600,000 annually until repealed, in addition to the current library tax of \$0.28 per square foot for dwelling units and \$0.4233 for other properties, be adopted?	YES
	NO

BE IT FURTHER RESOLVED that the text of the measure be shown as Exhibit A, attached hereto and made a part hereof.

BE IT FURTHER RESOLVED that pursuant to Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of this resolution to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure to the existing law and the operation of the measure, and transmit the impartial analysis to the City Clerk.

BE IT FURTHER RESOLVED that arguments for and against, not to exceed 300 words in length, may be filed consistent with Election Code Section 9282 requirements. The City Council, or any members of the City Council authorized by the City Council, may file a direct argument for the measure.

BE IT FURTHER RESOLVED that pursuant to Elections Code Section 9285 (b), the City Council hereby adopts the provisions of Elections Code Section 9285 (a) providing for the filing of rebuttal arguments for city ballot measures.

BE IT FURTHER RESOLVED that the measure, impartial analysis, any arguments for and against, and any rebuttal arguments filed under the authority of the Elections Code shall be available for public examination in the City Clerk's office pursuant to Elections Code Section 9295 for 10 calendar days, a period that shall begin immediately following the last filing deadline for the submission of such materials.

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to file a certified copy of this resolution with the Alameda County Board of Supervisors and the Alameda County Registrar of Voters.

ORDINANCE NO. #,###-N.S.

AUTHORIZING AND ADOPTING A SPECIAL TAX TO FUND LIBRARY OPERATIONS
AND SERVICES

BE IT ORDAINED by the people of the City of Berkeley as follows:

Section 1. Findings and declarations.

The People of the City of Berkeley find and declare as follows:

- A. The Berkeley Public Library is anticipating a structural deficit in the near future.
- B. The Library will need to employ cost-saving measures in order to remain financially solvent if additional revenue is not identified.
- C. These cost-saving measures could impact current hours, staffing levels, and the ability to complete identified deferred maintenance and capital improvement projects.
- D. The Library has developed a robust new 2024-2028 strategic plan in partnership with community stakeholders that identifies relevant and significant service directions in support of community that also require investment of resources.
- E. Thousands of children participate in the Berkeley Public Library's reading and educational programs each year.
- F. Three current library facilities are over 75 years old, and their computer networks and technologies are seriously in need of updates.
- G. Public libraries are one of the few important community gathering spaces left that benefit children, teens, families, seniors, the disabled, and low-income residents.
- H. The library provides books, computer access, classes and services for those that cannot afford to buy them.
- I. Community libraries provide a place for youth to do their homework and participate in after-school programs.
- J. Library programs for children and teens, including homework help and reading resources, are critical to providing our students with the resources they need.
- K. The Berkeley Public Library ensures that all residents have free and equal access to a wide range of information.

- L. Libraries play a critical role in Berkeley, which is one of the highest circulating systems in California.
- M. The Berkeley Public Library helps support the economic vitality of the community by helping residents of all ages and backgrounds prepare for jobs, use computers, and succeed in school.
- N. The Board of Library Trustees is responsible for developing budgetary priorities and recommends an annual budget for the operation and maintenance of the Library.
- O. The Board of Library Trustees recommended to refer to Council a request for inclusion of a ballot measure calling for limited increase in Library tax on the November 2024 ballot

Section 2. Code Amendment. A new Chapter 7.57 is hereby added to the Berkeley Municipal Code to read as follows:

**Chapter 7.57
LIBRARY RELIEF ACT OF 2024**

Sections:

- 7.57.010 Imposition of special tax for library operations and services.**
- 7.57.020 Definitions.**
- 7.57.030 Tax authorized – Tax rate – Adjustments for inflation.**
- 7.57.040 Exemptions.**
- 7.57.050 Term of tax.**
- 7.57.060 Spending Priorities**
- 7.57.070 Duties and authority of the City Manager.**
- 7.57.080 Collection with property tax – Interest and penalties.**
- 7.57.090 Refunds.**
- 7.57.100 Collection of unpaid taxes.**
- 7.57.110 Savings clause.**
- 7.57.120 Violation – Penalty.**
- 7.57.130 Increase appropriations limit.**

7.57.010 Imposition of special tax for library operations and services.

A. This chapter may be cited as the "Library Relief Act of 2024." The tax imposed under this chapter is solely for the purpose of funding library operations and services, including but not limited to building maintenance, collections and staffing.

B. The City Council may impose the tax authorized by this Chapter at the rate and subject to the inflation adjustments set forth in Section 7.57.030.

C. This special tax is imposed under Section 4 of Article XIII A of the California Constitution and the City's constitutional authority as a charter city under Article XI, Section 5 of the California Constitution.

D. The proceeds of the tax imposed by this chapter shall be placed in the library fund established by Section 3.04.070 of the Berkeley Municipal Code or in another special fund to be used only for the purposes of funding library operations and services.

7.57.020 Definitions.

For purposes of this chapter only, the following terms shall be defined as set forth below:

A. "Building" shall mean any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person, chattel or property of any kind. The word "building" includes the word "structure."

B. "Dwelling" shall mean a building or portion of a building designed for human occupancy.

C. "Dwelling unit" shall mean a building or portion of a building designed for or occupied exclusively by one family.

D. "Family" shall mean one or more persons related by blood, marriage or adoption, and, in addition, any domestic servants or gratuitous guests thereof who are living together in a single dwelling unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single dwelling unit and maintain a common household.

E. "Improvements" shall mean all buildings or structures erected or affixed to the land.

F. "Square footage" shall mean the total gross horizontal areas of all floors, including usable basement and cellars, below the roof and within the outer surface of the main walls of buildings (or the center lines of party walls separating such buildings or portions thereof) or within lines drawn parallel to and two feet within the roof line of any building or portion thereof without walls (which includes, notwithstanding paragraph 3 below, the square footage of all porches), and including pedestrian access walkways or corridors, but excluding the following:

1. Areas used for off-street parking spaces or loading berths and driveways and maneuvering aisles relating thereto.
2. Areas which are outdoor or semi-outdoor areas included as part of the building to provide a pleasant and healthful environment for the occupants thereof and the neighborhood in which the building is located. This exempted area is limited to stoops, balconies and to natural ground areas, terraces, pools and patios which are landscaped and developed for active or passive recreational use, and which are accessible for use by occupants of the building.
3. Arcades, porticoes, and similar open areas which are located at or near street level, which are accessible to the general public, and which are not designed or used as sales, display, storage, service or production areas.

G. "Structure" shall mean anything constructed or erected, the use of which requires location on the ground or attachment to something having location on the ground.

H. "Parcel" shall mean a unit of real estate in one ownership as shown on the most current official assessment role of the Alameda County Assessor.

7.57.030 Tax authorized – Tax rate – Adjustments for inflation.

A. There is hereby imposed a tax on the square footage of all improvements in the City of Berkeley, except where the improvements are otherwise exempt from taxation by this chapter.

B. The rate of tax for the fiscal year 2025-26 shall be as follows:

1. For all dwelling units, the tax shall be imposed at the rate of \$0.06 per square foot of improvements.
2. For all other property, the tax shall be imposed at the rate of \$0.09 per square foot of improvements.

C. The City Council may increase the previous year's tax by up to the greater of the cost of living in the immediate San Francisco Bay Area, or per capita personal income growth in the State of California, as verified by the United States Bureau of Labor Statistics. If either index referred to above is discontinued, the City shall use any successor index specified by the applicable agency, or if there is none, the most similar index then in existence.

7.57.040 Exemptions.

A. The tax imposed by this Chapter shall not apply to parcels and improvements exempt from taxation by the City pursuant to the laws or constitutions of the United States or the State of California.

B. The tax imposed by this chapter shall not apply to any property owned by any person whose total personal income, from all sources, for the previous calendar year, does not exceed that level which shall constitute "very low-income," as may be established by resolution of the City Council. Any taxpayer claiming the exemption under this section shall be required to demonstrate his or her entitlement thereto annually by submitting an application and supporting documentation to the City Manager or the City Manager's designee in the manner and at the time established in regulations and/or guidelines hereafter promulgated by the City Manager subject to review by the City Council in its discretion. Such applications shall be on forms provided by the City Manager, or the City Manager's designee, and shall provide and/or be accompanied by such information as the City Manager shall require, including but not limited to, federal income tax returns and W-2 forms.

C. Any person or entity claiming an exemption from the tax imposed by this Chapter shall file a verified statement of exemption on a form prescribed by the City Manager prior to June 30th of the first fiscal year for which the exemption is sought.

7.57.050 Term of tax.

The tax imposed by this chapter shall be operative from July 1, 2025 until ended by voters.

7.57.060 Spending Priorities.

The following list of spending priorities shall be considered by the City when spending the proceeds of the tax imposed by this chapter. Nothing in this section shall be construed to limit the scope of permissible uses of the proceeds of this tax set forth in Section 7.57.010:

- A. Keep neighborhood libraries well-staffed and in good repair
- B. Maintain weekend and evening hours
- C. Increase afterschool reading programs, homework help and tutoring for children and teenagers
- D. Maintain high-quality children's story times and programming at all five libraries
- E. Provide literacy services for all ages
- F. Provide supportive places, resources and activities for children and teens
- G. Provide more copies of up-to-date books, e-books and other materials
- H. Maintain library facilities
- I. Expand summer learning programs
- J. Maintain the tool library for home repair, bike and culinary tools
- K. Improve accessibility for wheelchair and low mobility users in all library locations
- L. Improve library programs for seniors
- M. Install or upgrade air conditioning and install solar panels at the Central Library and neighborhood libraries to respond to climate crisis challenges
- N. Improve the usability of the library's website and optimize it for cell phone use and those with disabilities
- O. Expand multilingual collections and bilingual programming for all ages
- P. Upgrade all libraries for fast wifi service
- Q. Expand programs for job seekers
- R. Ensure free access to the top newspapers and magazines from all over the world
- S. Ensure the library collections reflect the community's diversity, equity and inclusion goals

- T. Fund social worker services in more than one location
- U. Revitalize the art and music floor at the Central Library
- V. Decrease wait times on new and popular digital titles
- W. Expand the 'library of things' for check out with items like camping equipment, boardgames and audiovisual equipment
- X. Remodel spaces for additional quiet study and music practice rooms
- Y. Provide separate space for quiet adult and older adult reading

7.57.070 Duties and authority of the City Manager.

It shall be the duty of the City Manager or the City Manager's designee to collect and receive all taxes imposed by this chapter, and to keep an accurate record thereof.

The City Manager or the City Manager's Designee is hereby charged with the enforcement of this chapter, except as otherwise provided herein, and may prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this chapter, including provisions for the re-examination and correction of returns and payments. The Director of Finance may prescribe the extent to which any ruling or regulation shall be applied without retroactive effect.

Upon disallowing any claim submitted pursuant to Section 7.57.080, the City Manager or the City Manager's designee shall mail written notice thereof to the claimant at the claimant's last known address.

7.57.080 Collection with property tax - Interest and penalties.

The City Council is authorized to have the taxes imposed by this chapter collected by the County of Alameda in conjunction with the county's collection of property tax revenues for the City of Berkeley. In the event that the County of Alameda collects the taxes imposed by this chapter, the imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this chapter, or who fail to remit any delinquent remittance under this chapter, shall be subject to and governed by the rules, regulations and procedures utilized by the County of Alameda in its collection of

property taxes for the City of Berkeley, and in its collection of this additional tax for the City of Berkeley.

Every penalty imposed and such interest as accrues under the provisions of this chapter shall become a part of the tax herein required to be paid.

7.57.090 Refunds.

Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the City under this chapter, it may be refunded as provided in Chapter 7.20 of the Berkeley Municipal Code or any such successor chapter.

7.57.100 Collection of unpaid taxes.

The amount of any tax, penalty, and interest imposed under the provisions of this chapter shall be deemed a debt to the City. Any person owing money under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount. The City shall be entitled to reasonable attorneys' fees and its costs of suit in any such action.

7.57.110 Savings clause.

The provisions of this chapter shall not apply to any person, association, corporation or to any property as to whom or which it is beyond the power of the City Council to impose the tax herein provided. If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of the City Council of the City of Berkeley that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

7.57.120 Violation – Penalty.

Any person who fails to perform any duty or obligation imposed by this chapter shall be guilty of an infraction as set forth in Chapter 1.20 of this code. The penalties provided in this section are in addition to the several remedies provided in this chapter.

7.57.130 Increase appropriations limit.

Pursuant to California Constitution Article XIII B, the appropriation limit for the City of Berkeley is hereby increased by the aggregate sum authorized to be levied by this special tax for each of the four fiscal years from 2025-2026 through 2028-2029.

Section 3. Amendment, repeal, and reenactment. The City Council may repeal this ordinance, or amend it in any manner that does not result in an increase in the tax imposed herein, or add or modify exemptions, without further voter approval. If the City Council repeals this ordinance, it may subsequently reenact it without voter approval, as long as the reenacted ordinance does not result in an increase in the tax imposed herein.

Section 4. California Environmental Quality Act Requirements. This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code section 21000 et seq., under, including without limitation, Public Resources Code section 21065 and CEQA Guidelines sections 15378(b)(4) and 15061(b)(3), as it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment and pursuant to Public Resources Code section 21080, subdivision (b)(8), and CEQA Guidelines section 15273 as the approval of government revenues to fund existing services.

Section 4. Special Tax; Two Thirds Vote Requirement. This Ordinance imposes a special tax and shall be effective only if approved by two-thirds of the voters voting thereon.