



Office of the City Manager

CONSENT CALENDAR  
June 17, 2025

To: Honorable Mayor and Members of the City Council  
 From: Paul Buddenhagen, City Manager  
 Submitted by: Tess Mayer, Director of Library Services  
 Henry Oyekanmi, Director of Finance  
 Subject: FY 2026 Special Tax Rate: Fund the Provision of Library Relief Act

RECOMMENDATION

Adopt first reading of an ordinance setting the FY 2026 tax rate for the Library Relief Act of 2024, approved by Berkeley voters in the November 2024 election, for funding the provision of Library Services in the City of Berkeley at \$0.06 (6.00 cents) per square foot for dwelling units and \$0.09 (9.00 cents) per square foot for industrial, commercial, and institutional buildings.

FISCAL IMPACTS OF RECOMMENDATION

The tax levy of the recommended \$0.06 for dwelling units and \$0.09 for industrial, commercial, and institutional buildings will result in estimated collections of \$5,600,000 for the Library Tax Fund. The tax rate of \$0.06 for dwelling units and \$0.09 for industrial, commercial, and institutional buildings will result in a cost of \$114.00 for the citywide average 1900 square foot dwelling and \$171.00 for all other property of similar size.

CURRENT SITUATION AND ITS EFFECTS

On November 5, 2024, Berkeley Citizens approved the Library Relief Act of 2024 with 78.55% approval. The measure recommends a tax levy of \$0.06 for dwelling units and \$0.09 for industrial, commercial, and institutional buildings which will result in estimated collections of \$5,600,000 for the Library Tax Fund.

It is recommended that the City Council authorize the levy of this special tax of \$0.06 per square foot for dwelling units and of \$0.09 for all other property in the City of Berkeley. The tax will result in a cost to taxpayers in the following average amounts during FY 2026:

Square Feet	Dwelling Units	All Other Properties
	FY26	FY26
1,200	\$72.00	\$108.00
1,500	90	135
1,900	114	171
3,000	180	270
3,900	234	351
10,000	600	900

**BACKGROUND**

On November 5, 2024, over 78% of Berkeley voters approved Measure X to authorize an additional tax, the Library Relief Act of 2024. Both require the tax rate be approved by City Council on an annual basis.

**RATIONALE FOR RECOMMENDATION**

Implementing voter approved measure.

**ALTERNATIVE ACTIONS CONSIDERED**

None

**ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS**

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

**CONTACT PERSON**

Henry Oyekanmi, Director of Finance, 981-7301  
Tess Mayer, Director of Library Services, 981-6195

**Attachments:**

1: Ordinance

ORDINANCE NO. -N.S.

SETTING THE FISCAL YEAR 2026 SPECIAL TAX RATE TO FUND THE PROVISION  
OF LIBRARY RELIEF ACT OF 2024 IN THE CITY OF BERKELEY

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

Section 1. The FY 2026 Tax Rate to support usual and current expenses of operating library services is set at \$0.06 per square foot for dwelling units and \$0.09 per square foot for industrial, commercial and institutional buildings.

Section 2. The cost to taxpayers during FY 2026 will be \$90.00 for a 1,500 square foot dwelling and \$135.00 for all other property of similar size.

Section 3. This tax rate will result in estimated total collections of \$5,600,000.

Section 4. The tax imposed by this ordinance does not apply to any property owner whose total personal income, from all sources for the previous calendar year, does not exceed that level which shall constitute a very low income, as established by resolution of City Council.

Section 5. Copies of this Ordinance shall be posted for two days prior to adoption in the display case located near the walkway in front of Old City Hall, 2134 Martin Luther King Jr. Way. Within 15 days of adoption, copies of this Ordinance shall be filed at each branch of the Berkeley Public Library and the title shall be published in a newspaper of general circulation.

