

## **INITIATIVE MEASURE TITLE AND SUMMARY**

**PREPARED BY CITY ATTORNEY  
UNDER ELECTIONS CODE § 9203**

### **TITLE**

**National City Special Parcel Tax for Streets and Parks**

### **SUMMARY**

The City of National City pays for general City services and programs associated with streets and parks. This initiative measure would supplement the City's existing expenditures by imposing a parcel tax on property owners within the City. The parcel tax would be collected twice a year with other property taxes. If approved, the first tax would be imposed in 2023 and would continue until repealed by the voters. The tax collected by the City would be placed in a special fund to be used exclusively for street and park purposes.

The rate of taxation is based on the character of the property:

- Single-family residential parcels - \$75.00;
- Multi-family residential parcels - \$99.00–\$500.00;
- Mobile home parcels - \$52.00;
- Commercial parcels - \$365.00;
- Industrial parcels - \$365.00;
- Agricultural parcels - \$52.00;
- Unimproved residential or commercial parcels - \$1,000.00; or
- Miscellaneous parcels - \$150.00.

Upon the submission of the required documentation, the following types of properties are exempt from the parcel tax:

- Private, parochial, or special schools;
- Qualifying senior citizens;
- Affordable housing projects;
- Religious institutions;
- Governmental institutions;
- Common areas, as defined;
- Non-profit organizations; and
- Any other organization or parcel that is exempt from taxation by law.

If passed, the City would be limited to spending the parcel tax funds in the following manner:

- At least 50% of the funds would be used on street and sidewalk repairs, street lighting and pedestrian safety improvements, and alleyway improvements;
- At least 20% of the funds would have to be used on improvement, maintenance, and programming at existing parks, playgrounds, open space, and tot lots;

- At least 15% of the funds would have to be used on construction, development, and programming of new parks, playgrounds, open space, and tot lots; and
- No more than 15% of the funds may be used to reimburse the City for collecting the parcel tax and enforcing and administering the initiative measure.

The initiative measure proposes the creation of a five-member advisory Citizen Oversight Committee (“Committee”) to ensure funds are spent consistent with the initiative measure. Committee members would be appointed by the City Council and would consist of residents subject to the parcel tax. The Committee may not include City employees or elected or appointed officials. The Committee would report annually to the City Council on how the parcel tax funds were spent.

The City Treasurer would prepare an annual report detailing the funds collected and expended and the status of projects or programs funded by the parcel tax. The annual report would be filed with the City Council, posted on the City’s website, and provided to the Committee. The City Treasurer would also perform an annual independent audit of the special parcel tax fund.

If you sign this petition, you will help place this initiative measure on the ballot.

If you do not sign this petition, you will not help place this initiative measure on the ballot.

  
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Charles E. Bell, Jr., City Attorney

2-14-2022  
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Date