

CITY OF SAN DIEGO  
ADMINISTRATIVE REGULATION

SUBJECT	Number 10.30	Issue 1	Page 1 of 3
PUBLIC MEETING AND NOTICING REQUIREMENTS FOR NEW OR INCREASED GENERAL TAXES AND NEW OR INCREASED ASSESSMENTS	Effective Date June 15, 1993		

1. PURPOSE

1.1 To ensure compliance with Sec. 54954.4 of the Government Code related to noticing and public meeting requirements for new or increased general taxes and new or increased assessments.

2. POLICY

2.1 It is the City's policy to adhere to state law in the consideration and adoption of all new general taxes and assessments.

3. SCOPE

3.1 These regulations apply to all proposed new or increased general taxes and new or increased assessments.

4. BACKGROUND

4.1 Section 54954.4 of the Government Code created by the enactment of SB 1977 establishes new guidelines for the conduct of public meetings and public noticing related to proposed enactment of any new or increased general tax and any new or increased assessment.

4.2 Before adoption of any new or increased general tax or any new or increased assessment it is required that the City Council hold at least one public meeting at which public testimony regarding the proposed measure is accepted, in addition to the public hearing at which the Council proposes to enact or increase the proposed general tax or assessment. The Council shall provide 45 days' public notice of the public hearing at which the new or increased tax or assessment is proposed.

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Authorized

(Signed by Jack McGrory)

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City Manager

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5. PROCEDURE

5.1 Notice of Public Meeting to Propose Enactment of New or Increased General Tax

Responsibility

Action

City Clerk

1. The notice required in the case of a proposed new or increased general tax shall be accomplished by placing a display advertisement of at least one-eighth page in a newspaper of general circulation for three weeks and by a first-class mailing to those interested parties who have filed a written request with the City Clerk for mailed notice of public meeting or hearings on new or increased general taxes. The notice shall include the following information:
  - a. The amount or rate of tax.
  - b. The activity to be taxed.
  - c. The estimated amount of revenues to be raised by tax annually.
  - d. The dates, times, and locations of the public meeting(s) at which the measure is proposed.
  - e. The phone number or address of an individual or City Department that the interested person may contact to receive additional information about the tax.

5.2 Notice of Public Meeting to Propose Enactment of New or Increased Assessments

City Departments

1. To provide notice of new or increased assessments, the responsible department shall mail a notice to all property owners subject to the proposed assessment. The notice shall include, but not be limited to the following:
  - a. The estimated amount of the assessment per parcel.

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- b. A general description of the purpose or improvements that the assessment will fund.
- c. The address to which property owners may mail a protest against the assessment
- d. If applicable, a statement that a majority protest shall cause the assessment to be abandoned.
- e. The dates, times, and locations of the public meeting to enact the new or increased assessment.

APPENDIX

Legal References

Senate Bill 1977  
Section 54954.4 of the Government Code

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