



Agenda Item No: 4.d

Meeting Date: September 2, 2025

## SAN RAFAEL CITY COUNCIL AGENDA REPORT

Department: Finance / Library

Prepared by: Paul Navazio, Finance Director  
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City Manager Approval: \_\_\_\_\_

**TOPIC: LIBRARY PARCEL TAX RATE FOR FISCAL YEAR 2025-26 - REVISED**

**SUBJECT: REVISED REPORT ESTABLISHING THE ANNUAL RATE ADJUSTMENT FOR THE SPECIAL LIBRARY SERVICES PARCEL TAX FOR THE FISCAL YEAR 2025-26 AS AUTHORIZED BY SAN RAFAEL MUNICIPAL CODE CHAPTER 3.36 (VOTER-APPROVED MEASURE D)**

### RECOMMENDATION:

Staff recommends that the City Council accept the revised report concerning the San Rafael Special Library Services Parcel Tax rate adjustment for Fiscal Year (FY) 2025-26, from July 1, 2025, through June 30, 2026, based upon the San Francisco-Oakland-Hayward Price Index for All Urban Consumers ("CPI") in accordance with [Section 3.36.030 of the San Rafael Municipal Code \(SRMC\)](#).

### BACKGROUND:

On [June 2, 2025](#), the City Council received a report establishing the annual tax rate adjustment for the special Library Services Parcel Tax (Measure D) for FY 2025-26. Following acceptance of the report, and while preparing the tax roll to be submitted to the Office of the Marin County Tax Collector, an error was identified in the FY 2025-26 tax rates reported to the City Council on June 2<sup>nd</sup>.

The SRMC Section 3.36.030, "Imposition of the Tax," stipulates that an annual adjustment to the Tax rate shall be applied based on the annual percentage increase, if any, in the previous fiscal year to the CPI, not to exceed 3 percent annually.

The report presented to the City Council on June 2<sup>nd</sup> correctly noted that utilizing the Bureau of Labor Statistics - Western CPI Summaries (BLS-WS) for the San Francisco-Oakland-Hayward, CA, All Urban Consumers Index, results in a year-over-year change of 1.27 percent. However, the FY 2025-26 tax rates reflected in the table included in the June 2<sup>nd</sup> staff report inadvertently used a 3% adjustment factor rather than the correct adjustment factor of 1.27%.

This report has been prepared to communicate to the City Council the corrected Library Services Parcel Tax Rates for FY 2025-26.

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FOR CITY CLERK ONLY

Council Meeting:

Disposition:

**ANALYSIS:**

Based on this result, the annual rate adjustment for the Library Parcel Tax is determined by the change in the CPI of 1.27 percent. Adjusting the Library Parcel Tax rate by 1.27 percent results in the following tax rate schedule:

**Section 3.36.030 Imposition of Tax:**

<b>Parcel Rate Types</b>	<b>FY 2024-25 Rates</b>	<b>FY2025-26 Rates as reported on 6/2/25 (based on 3.0% CPI Adjustment)</b>	<b>CORRECTED FY2025-26 Rates based on a 1.27% CPI Adjustment</b>
Single-family residential Parcel	\$71.12	\$73.20	<b>\$72.02</b>
Multi-Family Residential or Other Residential Parcel	\$71.12 + \$12.04 per Living unit, in excess of one, up to a maximum of \$1,206.70 per year per parcel	\$73.20 + \$12.41 per Living unit, in excess of one, up to a maximum of \$1,242.90 per year per parcel	<b>\$72.02 + \$12.18 per Living unit, in excess of one, up to a maximum of \$1,222.02 per year per parcel</b>
Non-Residential Parcel	\$71.12	\$73.20	<b>\$72.02</b>

*Note: The FY 2025-26 tax roll for the Special Library Services Parcel Tax has been submitted to the Office of the Marin County Tax Collector based on the correct tax rates.*

**FISCAL IMPACT:**

The FY 2024-25 tax revenues generated by this assessment were \$1,196,757. Applying the 1.27 percent rate adjustment, the FY 2025-26 tax revenues are estimated to be \$1,211,956, representing an increase of \$15,199. All revenues generated by this assessment are recorded in the Library Special Assessment Special Revenue Fund (215). *The fiscal impact of this annual rate adjustment was correctly reported in the June 2<sup>nd</sup> staff report.*

**OPTIONS:**

The City Council has the following options to consider on this matter:

1. Accept the report.
2. Direct staff to return with more information.
3. Take no action.

**RECOMMENDED ACTION:**

Staff recommends that the City Council accept the revised report concerning the San Rafael Special Library Services Parcel Tax rate adjustment for Fiscal Year (FY) 2025-26, from July 1, 2025, through June 30, 2026, based upon the San Francisco-Oakland-Hayward Price Index for All Urban Consumers ("CPI") in accordance with [Section 3.36.030 of the San Rafael Municipal Code \(SRMC\)](#).