

City Attorney's Impartial Analysis

The proposed measure would impose a special tax totaling approximately \$604,000 per year to fund operation and maintenance of two proposed public swimming pools: a warm water pool to be constructed at the Berkeley Unified School District's West Campus on University Avenue and a pool at Willard School to replace the previously existing pool there.

For purposes of this tax, "operation and maintenance" would recreation program services consisting of the administration and operation of the City's aquatics program, and maintenance and repair of the pools and their associated facilities, which include but are not limited to locker rooms, utility buildings, pumps, filters and piping.

This measure would take effect only if a bond measure on the November 6, 2012, ballot is approved to construct both pools and make improvements to associated facilities such as locker rooms, and repair, renovate or replace the locker rooms at King Pool, and the City is able to enter into a lease with the Berkeley Unified School District for facilities on which bond funds are spent, which conforms to specified terms. The tax could not be collected without a lease for the facilities.

Proceeds of the tax could not be spent at King Pool.

Financial Implications

The proposed City special tax rate would limit the annual cost for an average 1,900 square foot home to \$14.80 in fiscal year 2013-14. It is estimated that the tax will cost residential and other taxpayers no more than the following average amounts during FY 2013-14:

<u>Square Feet</u>	<u>Annual Tax</u>
1,200	\$9.35
1,500	\$11.69
1,900	\$14.80
3,000	\$23.37
10,000	\$77.90

s/ ZACH COWAN
Berkeley City Attorney