

Chapter 5

MUNICIPAL SERVICE TAXES*

Sections:

8-5.01	Title.
8-5.02	Necessity, authority, and purpose.
8-5.03	Tax imposed.
8-5.04	Levy by Council resolution.
8-5.05	Limitations of the Constitution of the State.
8-5.06	Use of County records.
8-5.07	Personal liability.
8-5.07.1	General Fund.
8-5.08	Partial invalidity.
8-5.09	Tax Equity Board.
8-5.10	Exemptions.
8-5.11	Penalty for disclosure of information on applications for rebate of municipal service tax.

* Chapter 5 entitled "Gas and Electricity Users' Tax", consisting of Sections 8-5.01 through 8-5.11, as added by Ordinance No. 840, effective July 12, 1983, repealed by Ordinance No. 844, effective July 26, 1983.

8-5.01 Title.

This chapter shall be known as the "Municipal Services Tax Law of the Town of San Anselmo". (§ 1, Ord. 845, eff. August 9, 1983)

8-5.02 Necessity, authority, and purpose.

The Council hereby determines that the cost to maintain municipal services at the level required to provide for the health, safety, and general welfare of the residents of the Town exceeds the amount of funds and revenues generated from all other sources and income. The Council further determines that the levy of a municipal services tax on improved real property throughout the Town is necessary to maintain an adequate level of municipal services. Accordingly, a tax is imposed by this chapter pursuant to Section 37100.5 of the Government Code of the State. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.03 Tax imposed.

A municipal services tax not exceeding the maximum amounts set forth in this section is hereby imposed and levied on all improved real property within the boundaries of the Town at the maximum flat rate of Seventy-Eight and no/100ths (\$78.00) Dollars per year per living unit and per 1,500 square feet of structure of nonresiden-

tial use, except that the tax derived from a nonresidential structure seventy-five (75%) percent or more occupied by a single enterprise or institution shall not exceed One Thousand and no/100ths (\$1,000.00) Dollars. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.04 Levy by Council resolution.

Prior to August 10 of each year, the Council by resolution shall determine and fix the precise amount of tax to be levied during the current fiscal year. Such tax shall not exceed the maximum amount set forth in Section 8-5.03 of this chapter. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.05 Limitations of the Constitution of the State.

The revenues generated by the tax imposed and levied by this chapter shall not exceed the limitation established by Article XIII (B) of the Constitution of the State. The tax imposed and levied by this chapter shall not apply to any person whose property is legally exempt from the tax. (§ 1, Ord. 845, eff. August 9, 1983, as amended by § 1, Ord. 920, eff. May 23, 1991)

8-5.06 Use of County records.

The records of the County Assessor as of March 1 each year may be used to determine the actual use of each parcel of real property and, as applicable, the structural square feet for the purposes of determining the tax imposed by this chapter. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.07 Personal liability.

The tax levied and imposed by this chapter shall be collected by the County Tax Collector at the same time as, and along with, the property taxes collected by the County Tax Collector; however, the tax shall not become a tax lien on the property against whose owner the tax is assessed. The owner of the property shall be personally liable for nonpayment of the tax. (§ 1, Ord. 845, eff. August 9, 1983, as amended by § 1, Ord. 920, eff. May 23, 1991)

8-5.07.1 General Fund.

All proceeds from the taxes imposed and levied by this chapter shall be paid into the General Fund of the Town to be utilized for general governmental purposes. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.08 Partial invalidity.

If any section, subsection, sentence, phrase, or clause of this chapter is for any reason held by any court to be invalid, such invalidity shall not affect the remaining

portions of this chapter. The Council hereby declares that it would have adopted this chapter, and each section, subsection, sentence, phrase, or clause thereof, irrespective of the fact any one or more sections, subsections, sentences, phrases, or clauses be declared for any reason invalid. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.09 Tax Equity Board.

The Tax Equity Board established by resolution of the Council shall receive and act upon applications for full or pretrial rebates for persons claiming inability to pay the tax provided for in this chapter. (§ 1, Ord. 845, eff. August 9, 1983)

8-5.10 Exemptions.

Improved property used exclusively for educational, hospital, scientific, charitable, or religious purposes owned and operated by institutions, foundations, or corporations organized and operated for educational, hospital, scientific, charitable, or religious purposes shall be granted an exemption to the tax imposed by this chapter on proof that any such organization has first qualified as an exempt organization under subsection (d) of Section 23701 of the Revenue and Taxation Code of the State and subsection (3) of subsection (c) of Section 501 of the Internal Revenue Code of 1954.

The exemption provided for by this section shall be effective from and after August 9, 1983. (Ord. 859, eff. September 13, 1984, retroactive to August 9, 1983)

8-5.11 Penalty for disclosure of information on applications for rebate of municipal service tax.

Any person disclosing the name of any person and any financial information obtained from an application for a rebate of municipal service tax shall be guilty of an infraction. (§ 2, Ord. 930, eff. July 9, 1992)