

TOWN OF SAN ANSELMO
RESOLUTION NO. 1896
ESTABLISHING LIMITATIONS AND ADMINISTRATIVE PROCEDURES
FOR LEVY OF SPECIAL MUNICIPAL SERVICES TAX

WHEREAS, the San Anselmo Town Council has adopted a resolution calling a special election on a ballot measure to establish a "Special Municipal Services Tax" for a period of four years and to increase the Town's appropriations limit.

NOW, THEREFORE BE IT RESOLVED that the following shall constitute the measure to be submitted to the voters and shall be printed in full in the Voter's Pamphlet.

1. Title

"Special Municipal Services Tax"

2. Determination of Necessity; Levy

For fiscal years commencing July 1, 1982, 1983, 1984 & 1985 only, the Town Council shall as part of the annual budget process through public hearings:

- (a) determine cost of continuation of existing levels of Town services to the public.
- (b) estimate beginning balance exclusive of minimum reserves deemed prudent by the Council;
- (c) estimate revenue from all sources other than the special tax herein permitted, after comprehensive effort to maximize said revenues within legal limits;
- (d) if the sum determined by (a) exceeds the estimate of (b) & (c) combined, levy a special tax calculated to raise the difference plus allowance for collection costs, delinquencies and rebates, in the manner and within the limits provided in Section 3.

3. Maximum Tax; Assessment Method

The sum determined in accordance with Section 2 shall be apportioned among all parcels of real property within the Town, including property exempt from real property tax, proportionate to and not exceeding the following maximums:

| <u>TYPE OF PROPERTY</u> | <u>MAXIMUM ANNUAL TAX</u> |
|----------------------------|--|
| a. All improved property | 7.5¢ (\$0.075) per sq. ft. of structure (not including garages, carports or porches on residential property, or unfinished space on any property), except the tax derived from a commercial structure or structures 75% or more occupied by a single business enterprise shall not exceed \$1,000. |
| b. All unimproved property | \$75.00 per acre or proportional fraction thereof, except that the tax derived from one-owner contiguous parcels shall not exceed \$1,000 (but no tax on unimproved parcels with less than 7500 sq. ft.). |

Records of the Marin County Assessor/Recorder as of March 1 of the preceding fiscal year shall govern as to the structural sq. ft. on or acreage of each parcel.

4. Ability to Pay; Equal Treatment; Rebate Remedy.

a. A Tax Equity Board is established consisting of three members appointed by majority vote of the whole Council for terms of four years. All members shall be residents of the Town, have a reputation for impartiality, and serve without compensation. A four-fifths vote of the Council shall be required to remove any member

prior to expiration of his or her term.

b. A person claiming inability to pay the special tax herein provided, or inequitable impact thereof, may file in confidence a simple written application for full or partial rebate in such form as the Board specifies, accompanied by such proofs as are available.

c. The Town Clerk shall receive all rebate applications, number such consecutively, remove all indicators of identity of person or location of property, and submit promptly to the Board.

d. The Board shall in closed session and on the written record only review each application, unless the applicant requests to be heard in which case the session shall be open. The Board may order a rebate in any sum up to the full amount of the special tax paid in a given fiscal year. Decisions of the Board shall be final.

e. The Board in determining tax equity or ability to pay shall consider all relevant factors including:

- (1) Uninsured disaster loss.
- (2) The amount of household income in relation to number of persons in household.
- (3) Elderly person(s) receiving property tax assistance, or living in such circumstances that make increased taxes an undue hardship.
- (4) Prolonged unemployment or disability.
- (5) Disparate impact on similar properties of real property tax and special tax taken together.
- (6) Unimproved property not developable.

f. In a given fiscal year, the Board may not order rebates which in total exceed 10% of the total special tax levy for said year.

g. The Board shall make an annual report to the Council indicating criteria used and containing statistics summarizing its activities.

h. An ordinance shall be adopted providing any disclosure of information which serves to identify a person applying for a rebate or to identify the property involved shall constitute a misdemeanor.

5. Repeal of Business License Tax on Residential Rentals.

Sections 6-1.28 through 6-1.31 of the San Anselmo Municipal Code providing for business license tax on rental residential units shall by ordinance be repealed.

6. Lien; Collection; Penalty.

The special tax shall constitute a lien against the property, and shall be collected by the Marin County Tax Collector with property tax collection, or by alternate method if determined more economical by the Town Council. Payments not made by the dates property taxes are due shall be subject to penalty as provided in the California Revenue & Taxation Code.

7. Change in Appropriations Limit.

The appropriations limit for Town shall be increased annually by the proceeds estimated from the special tax levy.

8. Expenditure Purposes.

Special tax proceeds shall be deposited in a special fund, and may be expended only to support continuation of existing Town services to the public.

at no higher than existing service levels. For the duration of this measure and regardless of fund source, Town services or functions may be reduced or eliminated, but shall not be increased other than as a condition of a grant. Upon expiration of this measure, any balance remaining in said special fund shall be returned pro rata to the taxpayers by either refund or reduction in other taxes.

9. Operative Date; Termination.

This measure shall become operative upon certification of approval by the requisite majority of the voters voting on June 8, 1982, and shall terminate on June 30, 1986, except as to collection thereafter of prior delinquent special taxes and penalties. This measure may be amended, repealed or extended only by the requisite majority vote of the voters voting on a Town ballot measure so providing.

10. Severability.

If any provision of this measure or the application thereof to any person or circumstance is held invalid, no other provision of this measure shall be affected thereby.

PASSED AND ADOPTED at a regular meeting of the San Anselmo Town Council held on February 23, 1982, and amended at a regular meeting held on March 9, 1982, by the following vote:

AYES: Councilmembers Toal, Capurro, Wooliever, Buckle, Convis

NOES: None

ABSENT: None

Caroline Foster

CAROLINE FOSTER, Town Clerk