

MEASURE SUBMITTED TO THE VOTERS

MUNICIPAL

**CITY OF SAN RAFAEL
PARAMEDIC SERVICE SPECIAL TAX ON RESIDENTIAL
AND NON-RESIDENTIAL STRUCTURES
AND APPROPRIATIONS LIMIT INCREASE
MEASURE J**

J Shall the City of San Rafael Ordinance No. 1727 imposing a special tax for paramedic services be amended to set the tax at an amount not to exceed \$53.00 per year for each living unit, and not to exceed 7 cents per square foot with a flat tax limit of \$500.00 for each 1 cent per square foot tax levied for each non-residential structure, and shall the City of San Rafael's appropriations limit be correspondingly increased for four (4) years?

**CITY OF SAN RAFAEL
PARAMEDIC SERVICE SPECIAL TAX ON RESIDENTIAL
AND NON-RESIDENTIAL STRUCTURES
AND APPROPRIATIONS LIMIT INCREASE
FULL TEXT OF MEASURE J**

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY
OF SAN RAFAEL AMENDING SECTION 3.28.060(a) OF,
DELETING AND AMENDING SECTION 3.28.040 OF, AND
ADDING SECTION 3.28.050 TO, CHAPTER 3.28 OF THE
SAN RAFAEL MUNICIPAL CODE, TO IMPOSE A
SPECIAL TAX FOR FULL FUNDING OF PARAMEDIC
SERVICE ON RESIDENTIAL AND NON-RESIDENTIAL
CLASSED STRUCTURES WITHIN THE CITY OF SAN RAFAEL
AND APPROPRIATIONS LIMIT INCREASE**

WHEREAS, the City Council of the City of San Rafael in 1979 and in 1988, adopted a paramedic service tax (Chapter 3.28 of the San Rafael Municipal Code) to be imposed annually upon all residential and commercial properties within the City of San Rafael for the purpose of fully funding the City of San Rafael's paramedic program; and

WHEREAS, under the Paramedic Tax Ordinance, the City Council had the authority to revise the amount of this tax, within certain limits, based upon a budget recommendation of the City Manager; and

WHEREAS, the passage of Proposition 218 by the voters of the State of California in November of 1996 and the subsequent approval of SB919 by the State Legislature, has eliminated the ability of the City Council to raise the amount of this tax without the approval of two-thirds (2/3) of electors voting in the election; and

WHEREAS, the City Council, after reviewing the proposed budget recommendation of the City Manager, finds that the paramedic tax rate needs to be increased so as to fully fund the City's paramedic service program; that the current tax rate is insufficient to cover the costs and charges of providing paramedic service, and that the general fund moneys are currently subsidizing the City's paramedic service program; and

WHEREAS, the City Council desires to submit to the City's qualified electors on November 3, 1998 an Ordinance increasing the paramedic service special tax so as to fully fund the paramedic service program and to correspondingly increase the City's appropriations limit for the next four (4) years.

NOW THEREFORE, the City Council of San Rafael does ordain as follows:

DIVISION 1:

San Rafael Municipal Code section 3.28.040 is hereby deleted and a new section 3.28.040 is hereby added, to read as follows:

Section 3.28.040 – Special Tax Imposed – Non-residential.

A special tax of up to seven (7) cents per square foot with a flat tax limitation of \$500.00 for each one (1) cent per square foot tax levied, is imposed upon all non-residential classed structures within the corporate limits of the City of San Rafael, on an annual basis, to fund a paramedic service program.

DIVISION 2:

San Rafael Municipal Code section 3.28.050 is hereby added to read as follows:

Section 3.28.050 – Special Tax Imposed – Residential.

A special tax of up to \$53.00 per living unit, is imposed upon all residential classed structures within the corporate limits of the City of San Rafael, on an annual basis, to fund a paramedic service program.

DIVISION 3:

San Rafael Municipal Code sub-section 3.28.060(a) is hereby amended to add the following language to the end of the subsection:

"In its annual determination of the tax rate, the City Council shall endeavor to maintain parity between the tax rate for residential classed structures and non-residential classed structures. The City Council shall not set the tax rate in excess of the maximum rate allowed in sections 3.28.040 and 3.28.050 without prior approval of the electorate."

DIVISION 4:

The appropriations limit of the City of San Rafael shall be increased for a period of four (4) years by the total amount collected by the Paramedic Service Special Tax (Chapter 3.28, San Rafael Municipal Code) as required by Article XIII B of the California Constitution.

DIVISION 5:

This Ordinance shall take effect if adopted by the voters of the City of San Rafael at the Special Municipal Election to be held on the 3rd day of November, 1998. If the increased tax is not adopted, the paramedic special tax will remain at the level currently imposed.

Albert J. Boro
Mayor

ATTEST:

Jeanne M. Leoncini
City Clerk

Measure J - Continued Next Page



**IMPARTIAL ANALYSIS BY CITY ATTORNEY
MEASURE J**

This measure would authorize an amendment to the San Rafael Municipal Code to increase the maximum rate of the Paramedic Service Special Tax on residential and non-residential structures located within the City. Currently, the Paramedic Tax is \$40.00 per living unit for residential structures and five (5) cents per square foot, with a limit imposed of \$500 for every one (1) cent per square foot of tax levied (this will result in a maximum of \$2,500), for non-residential structures. This measure would approve increasing the maximum tax rate to \$53.00 per living unit for residential structures, and seven (7) cents per square foot, with a limit of \$500 for every one (1) cent per square foot of tax levied (this will result in a maximum of \$3,500), on non-residential structures. This measure would also approve increasing the appropriations limit of the City of San Rafael for four (4) years by the total amount collected under this tax so as to enable the City to expend the amount collected, as authorized per Article XIII B of the California Constitution.

This measure would establish a maximum rate for the paramedic tax. The actual tax imposed each year would continue to be set by the City Council, following review of all costs of the Paramedic Service Program during the annual City budget process. The City Council may, but need not, increase the tax if, and only if, the paramedic program costs are determined to exceed the current paramedic tax revenue, and only to the level necessary to fully fund the paramedic service program. This measure does not result in automatic raising of the paramedic tax to the maximum levels permitted under it. This measure prohibits the City Council from setting paramedic tax rates in excess of the "ceiling" established by this measure. In the past five years, the City Council has adjusted this tax 3 times: 1994 from \$28.40 to \$34.10, 1995 from \$34.10 to \$37.00, and 1996 from \$37.00 to \$40.00. This measure will not affect the current requirement that the City Council continue to attempt to maintain parity between the tax rate for residential living units and non-residential occupancies.

All proceeds derived from imposition of this tax are required to be specifically used for funding of Paramedic Service within the City of San Rafael.

The ordinance amendment proposed by this measure will be adopted if approved by a two-thirds majority of those electors voting on the measure.

A **YES** vote approves the measure.

A **NO** vote rejects the measure.

Dated: August 14, 1998

GARY T. RAGGHIANI
City Attorney

ARGUMENT IN FAVOR OF MEASURE J

In 1997, San Rafael paramedics responded to 3583 life saving calls. This is an 87 percent increase since paramedic service began in 1980. The tax rate to residents has NOT increased since 1996.

MEASURE J IS NOT A NEW TAX.

Measure J sets a **maximum** cap of \$53.00 for residential units and 7 cents per square foot for non-residential occupancies. This is a ceiling amount that accounts for possible future increase in costs associated with the paramedic service over the next four years. It will not result in an automatic raising of the paramedic tax to the maximum level. The actual amount is set by City Council after public notice and hearing and only for the amount necessary to fully fund this vital service. In fact, over the past five years, the City Council has adjusted this tax only three times.

The demand for paramedic services is increasing -- Measure J allows the City the flexibility to meet this essential need!

Measure J will:

- keep our three paramedic units in service
 - add a fourth paramedic unit
 - insure quick response times
 - maintain excellent emergency service
- Measure J funds will be used for emergency paramedic services -- not for any other city services.

Measure J needs a two-thirds voter approval to pass.

A **YES** vote on Measure J is needed to maintain our superior quality paramedic program that delivers rapid emergency response and protection of lives.

s/ Albert J. Boro
Mayor

s/ Gary O. Phillips
Vice-Mayor

s/ Paul M. Cohen
Councilmember

s/ Barbara Heller
Councilmember

s/ Cyr N. Miller
Councilmember

**NO ARGUMENT AGAINST THIS MEASURE
WAS SUBMITTED**

End of Measure J

