

## TOWN OF ROSS MEASURE C

**C** MEASURE C: Shall the voters of the Town of Ross adopt an ordinance authorizing from July 1, 2012 through June 30, 2016, the levy of a special tax for public safety services in an amount not to exceed \$1000 per dwelling unit for single family residential uses and not to exceed \$1000 per parcel for multi-family, commercial or other non-residential uses, and increasing the Town's appropriations limit by the amount of the special tax proceeds?

YES
NO

### TOWN ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C

This ballot measure proposes the adoption of an ordinance establishing a special tax in the Town of Ross that may be used only for public safety services. The special tax will remain in effect for four years, expiring on June 30, 2016. As a special tax, two-thirds of the voters voting on the tax must vote in its favor for the tax to be adopted.

The maximum tax rate for the public safety tax is \$1,000 per improved parcel. The tax applies to parcels used for single family, multi-family, commercial and other non-residential purposes. The term "parcel" is defined by the ordinance to mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Marin County. The ordinance requires that each year the Town Council must conduct a public hearing to determine the amount of the public safety tax based on the desired level of public safety services. However, the amount of the tax established each year by the Town Council cannot exceed the maximum rate approved by the voters.

The ordinance amends Chapter 3.20 of the Ross Municipal Code in its entirety by replacing the Municipal Services Tax with a Public Safety Tax. The ordinance provides that the tax will not be applicable to any parcel exempted by law, specifies the method of collection by the County of Marin on behalf of the Town of Ross, and requires that the maximum rate of the tax can be increased only with the approval of two thirds of the voters voting on the increase. The ordinance also increases the Town's appropriations limit established by Article XIIIB, Section 6 of the California Constitution which will allow the Town to spend the proceeds of this special tax.

The above statement is an impartial analysis of Measure C. If you desire a copy of the ordinance or measure, please call the Interim Town Clerk at 415-453-1453, extension 105, and a copy will be mailed at no cost to you.

s/GREGORY STEPANICICH  
Ross Town Attorney

## FULL TEXT OF MEASURE C

### TOWN OF ROSS ORDINANCE NO. 630 AN ORDINANCE OF THE TOWN OF ROSS, CALIFORNIA, AMENDING CHAPTER 3.20 OF THE ROSS MUNICIPAL CODE TO AUTHORIZE THE LEVY OF A SPECIAL TAX TO FINANCE PUBLIC SAFETY SERVICES AND AUTHORIZING AN INCREASE IN THE APPROPRIATIONS LIMIT FOR THE TOWN OF ROSS

#### THE PEOPLE OF THE TOWN OF ROSS, CALIFORNIA DO HEREBY ORDAIN AS FOLLOWS:

**Section 1.** Chapter 3.20 of the Ross Municipal Code is hereby deleted in its entirety and amended to read as follows:

#### Chapter 3.20 Public Safety Tax

##### Section 3.20.010 Authority, Purpose and Intent.

Pursuant to the authority of Government Code Section 37100.5, and other applicable law, there is hereby levied and assessed a special tax by the Town of Ross on all improved parcels of real property in the Town of Ross for each fiscal year. It is the sole purpose and intent of this chapter to impose a special tax for public safety services.

##### Section 3.20.020 Special Tax Imposed.

A special tax for the purpose specified in Section 3.20.010 of this chapter shall be imposed on all improved parcels of real property in the Town of Ross for each fiscal year, commencing with fiscal year 2012-13. The maximum amount of the special tax for each fiscal year shall be as follows:

- a. Single Family Residential Uses: \$1,000 per dwelling unit on a parcel. For the purposes of this chapter, a dwelling unit means a building designed for or occupied by one family, including a dwelling unit under construction. A residential second unit duly registered with the Town of Ross, or any structure accessory to the primary dwelling, which is used for occupancy by family members, occasional guests, or servants, is not a dwelling unit for the purposes of this chapter.
- b. Multi-Family, Commercial or Other Non-Residential Uses: \$1,000 per parcel.

The records of the Marin County Assessor as of March 1st of each year shall determine the use and improvement of each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year.

For the purposes of this chapter, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Marin County.

##### Section 3.20.030 Annual levy; Public Hearing.

The Town Council shall annually by three affirmative votes establish the amount of the special tax levy, in an amount that does not exceed the maximum amount specified in Section 3.20.020 of this chapter, as is required to provide the desired level of public safety services. The

special tax shall not be measured by value of the property.

The Town Council shall conduct a public hearing regarding the proposed annual levy of the special tax during the budget hearing for the applicable year. Notice of the public hearing shall be posted on the official bulletin board at Town Hall at least ten days prior to the hearing.

#### 3.20.040 Special Fund, Use of Tax Proceeds.

The proceeds of the special tax imposed by this chapter shall be placed in a special fund to be used solely for the purpose of providing public safety services.

#### 3.20.050 Collection.

The special tax imposed by this chapter shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Marin on behalf of the Town of Ross. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the Town of Ross by the persons who own the parcel on the date the tax is due.

#### 3.20.060 Amendment.

The Town Council shall be empowered to amend this chapter by three affirmative votes of its members to carry out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this chapter.

In no event shall the Town Council amend this chapter to increase the maximum amount of the special tax established in section 3.20.020, unless approved by two-thirds of the voters voting thereon.

#### 3.20.070 Exemptions.

The special tax shall not be imposed upon any parcel that is exempt from the special tax pursuant to any provisions of the Constitution or any paramount law. The Town Council by resolution may adopt exemptions to the special tax imposed by this chapter.

#### 3.20.080 Termination of Provisions.

This chapter shall be null and void as of twelve o'clock midnight, June 30, 2016, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, section 3.20.050, relating to the collection and enforcement of liens or obligations for the special tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed.

**Section 2.** The appropriations limit of the Town of Ross established under Article XIIIIB, Section 6 of the California Constitution shall be increased by the proceeds received from the special tax imposed by this ordinance.

**Section 3.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

The Town Council, and the electorate by referendum, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

**Section 4.** This ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at an election to be held on June 5, 2012.

**Section 5.** The Mayor is hereby authorized to attest to the adoption of this ordinance by signing where indicated below.

I hereby certify that the foregoing ordinance was PASSED, APPROVED AND ADOPTED by the people of the Town of Ross voting on the 5th day of June, 2012.

s/CARLA SMALL  
Mayor

ATTEST:

s/LINDA LOPEZ  
Interim Town Clerk

## **ARGUMENT IN FAVOR OF MEASURE C**

The Municipal Service Tax is critical to maintaining public safety services in the Town of Ross. The Council continues to employ responsible fiscal practices while working to reduce expenses. Even with prudent budgeting, costs will continue to rise. The Town does not have a retail sales tax base like many neighboring communities. In addition, permit and planning fees are down as are State revenues we used to receive.

Without this tax, the Town would inevitably confront significant reductions in police and fire protection services as well as other Town services. This would most likely result in the elimination of at least two police officers, the fire “apprentice program,” which allows a third person to be assigned to each engine, timely street and tree maintenance, as well as support for town-wide community events.

This ballot measure commits funds to support the Town’s Public Safety Services. The current rate approved by Council, within the tax limitations specified, raises \$642,000. It will fund 18.9% of the \$3.4 million spent on police and fire and represents 13% of the overall revenue in the General Fund.

Since 1984, Ross voters have chosen to support this levy rather than risk reductions in public safety. The special tax on the ballot this year will require a two-thirds vote to pass. Every Ross voter is urged to approve this measure.

This measure continues the present \$1,000 maximum annual levy; however, the Council sets the actual rate each year after holding a public hearing. The Council has held the rate at \$775 since 2007. The Municipal Services Tax will be in effect for four years through June 30, 2016.

Vote “YES” on Measure C to maintain our strong fire and police services. The Town Council supports this measure.

s/CARLA SMALL, Mayor

s/P. RUPERT RUSSELL, Mayor Pro Tempore

## **NO ARGUMENT AGAINST MEASURE C WAS SUBMITTED.**