

<b>CITY OF SAN RAFAEL MEASURE E</b>	
<b>E</b> MEASURE E: Shall the City of San Rafael extend the existing one-half percent local sales tax and increase the rate by one-quarter percent to provide funding that cannot be taken by the State, and can be used to preserve essential city services for a period of 20 years, including: maintaining rapid emergency police/fire response times, maintaining adequate numbers of on-duty firefighters/paramedics/police, ensuring earthquake safe police/fire stations, maintaining community centers and repairing city streets?	<b>YES</b>
	<b>NO</b>

The ordinance proposed by this measure will only become effective if approved by a simple majority of those electors voting on the measure.

A **YES** vote approves the measure.

A **NO** vote rejects the measure.

s/ROBERT F. EPSTEIN  
City Attorney of San Rafael

The above statement is an impartial analysis of Ordinance or Measure E. If you desire a copy of the ordinance or measure, please call the elections official's office at (415) 485-3066 and a copy will be mailed at no cost to you

### **CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE E**

In 2005, the voters of San Rafael approved the establishment of a retail transactions and use tax within the City at a rate of one-half of one percent (0.50%). That tax currently is in effect and generates funds that are deposited into the City's General Fund, and it is scheduled to expire by its terms in 2016.

If approved by the voters, this measure would amend the San Rafael Municipal Code by replacing the existing transactions and use tax with a new transactions and use tax that would set the retail transactions and use tax rate at three-quarters of one percent (0.75%) in the City. This measure effectively would increase the current tax rate by an additional one-quarter of one percent (0.25%). At this rate, for example, a transaction amounting to \$100 in value would generate a tax of 75 cents.

The proposed transactions and use tax would be imposed upon the sale of all tangible personal property sold at retail within the City as well as on all tangible personal property purchased from any retailer outside the City for storage, use or other consumption within the City. This measure would authorize the City, as required by law, to contract with the State Board of Equalization to administer and collect the tax. A person subject to a City use tax is entitled to a credit against the tax for a transactions tax paid under any other state-administered transactions and use taxes ordinance.

This measure requires all proceeds of the tax to be deposited into the City's General Fund to be used for all general municipal governmental purposes in the City's discretion.

This measure would provide several enumerated exemptions and exclusions from the transactions and use tax. It further would prohibit the issuance of any injunction against collection of the tax, as well as provide for a citizens oversight committee to be appointed by the City Council to review the collection and expenditures of tax revenues generated by the tax. The measure would provide that the City's authority to impose this tax would expire 20 years after its operative date.

## ARGUMENT IN FAVOR OF MEASURE E

### Vote YES on Measure E to Ensure a Safe San Rafael.

YES on E gives San Rafael LOCAL control over LOCAL funds for LOCAL needs. Every penny stays here in San Rafael and NONE of these funds can be taken by Sacramento!

### Measure E helps our City protect our quality of life:

Measure E renews expiring local funding that is essential for preserving vital city services like rapid emergency response. It also addresses urgent seismic safety upgrades needed at the facilities that house San Rafael's first responders.

### Specifically, voting YES on E will:

- Maintain rapid emergency response times for police, fire and emergency services
- Maintain adequate numbers of on-duty firefighters and police officers
- Provide earthquake safe fire and emergency dispatch facilities
- Prevent the closure of fire stations and community centers

If Measure E doesn't pass, the City will be forced to make significant cuts to emergency medical response, firefighting, police patrols, and other vital services that we all rely upon. It is well documented that several San Rafael fire stations and the building that houses our local emergency dispatch center do not meet modern seismic standards. In the event of a disaster, fire engines, paramedic units, life-saving equipment and personnel may be severely delayed or unable to respond. Measure E allows San Rafael to address these urgent problems before a disaster occurs.

### Measure E features strict fiscal accountability:

- By law, all funds must stay local – nothing can be taken by the State
- All expenditures must be reviewed by an Independent Citizens' Oversight Committee composed of San Rafael residents
- Annual financial audits and public reports are mandatory

### San Rafael's most trusted leaders urge a YES vote, including:

- San Rafael's Fire Chief and Firefighters
- San Rafael's Chief of Police and Police Officers
- San Rafael's Mayor and entire City Council
- Dozens of local business leaders, neighborhood leaders and longtime San Rafael residents

### Vote YES on Measure E to keep San Rafael safe.

s/CHRISTOPHER R. GRAY

San Rafael Fire Chief

s/PAT KENDALL

Citizen of the Year, 2013

s/GARY PHILLIPS

Mayor

s/STEPHEN MIZROCH, MD

Fire Commission Chair

s/JARED HUFFMAN

US Congressman, 2nd District, San Rafael Resident

## NO ARGUMENT AGAINST MEASURE E WAS SUBMITTED.

## FULL TEXT OF MEASURE E

### ORDINANCE NO. 1913

### AN ORDINANCE OF THE CITY OF SAN RAFAEL AMENDING CHAPTER 3.19 OF THE SAN RAFAEL MUNICIPAL CODE EXTENDING AND INCREASING THE EXISTING TRANSACTIONS AND USE TAX ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, SUBJECT TO APPROVAL OF A MAJORITY OF THE ELECTORS VOTING ON THE TAX MEASURE AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2013.

The City Council of the City of San Rafael hereby makes the following findings in connection with the adoption of this Ordinance:

#### DIVISION 1.

**WHEREAS**, In 2005, the San Rafael community voted in favor of Measure S, adding Chapter 3.19 to the San Rafael Municipal Code establishing a local transactions and use tax (*i.e.* sales tax) to protect vital city services from budget cuts; and

**WHEREAS**, the City has used these funds for a number of purposes, including maintaining rapid emergency response times, adequate numbers of on-duty police officers and firefighters and many additional core City services; and

**WHEREAS**, this one-half of one percent (0.5%) increase in our local sales tax accounts for approximately 12% of the City's General Fund budget, has been shielded from State appropriation, and has stayed in San Rafael to benefit local residents; and

**WHEREAS**, given the fiscal challenges that all cities have faced in recent years, Measure S proved essential for protecting vital city services in San Rafael from budget cuts; and

**WHEREAS**, since the 2008 Great Recession, the City has been critically evaluating its priorities and strategies for providing quality community services with new fiscal constraints. To increase efficiency and work on a leaner budget, the City has established new partnerships with other agencies to increase shared services, streamlined regulations to promote a positive business climate, cut over 60 staff positions, temporarily reduced compensation for most staff, reformed pensions, and scaled back employee retiree health benefits. The City will continue to analyze which services are a priority, and the most cost-effective method of delivering these services; and

**WHEREAS**, Measure S funding is scheduled to expire, and if the City were to address this loss of locally-controlled funding with expenditure reductions alone it would have to consider cuts to police patrols, firefighters and emergency response, street and sidewalk repair, parks and community centers, and curtail access to libraries. Such cuts would be a last resort; however, police and fire account for more than half of San Rafael's budget, and in order to address a deficit of the magnitude that would occur if Measure S funding were to expire, the City inevitably would be required to consider cuts to public safety; and

**WHEREAS**, even with the current sales tax in effect, there is not sufficient funding available for several key infrastructure needs such as seismic improvements for emergency dispatch as well as fire stations, information technology needs for improved service delivery, contributions to the City’s emergency reserves, and other infrastructure needs identified as “unfunded” in the City’s Five Year Capital Improvement Program; and

**WHEREAS**, after the study of the financial issues facing the City, and following numerous discussions with residents, neighborhood associations and business and service groups, and after extensive efforts to gauge the public’s opinions and priorities through several surveys of San Rafael residents, the City Council has determined that the most prudent, reasonable and financially responsible action it can take to preserve the fiscal stability of San Rafael and to protect vital services and facilities in our City, is to place before the voters a ballot measure to extend the existing one-half of one percent (0.5%) transactions and use tax for a period of 20 years and increase the rate by one-quarter of one percent (0.25%), and to recommend its adoption to the voters; and

**WHEREAS**, if the increased and extended transactions and use tax is approved by the voters at the municipal election on November 5, 2013, the existing tax would remain in effect until the operative date of the extended and increased tax.

**NOW THEREFORE**, the City Council of the City of San Rafael does hereby Ordain as follows:

**DIVISION 2.**

Chapter 3.19 of the San Rafael Municipal Code is hereby amended to read as follows:

**Chapter 3.19**

**TRANSACTIONS AND USE TAX**

**3.19.010 – Short Title.**

This Chapter shall be known as the City of San Rafael Transactions and Use Tax Ordinance. This Chapter shall be applicable only in the incorporated territory of the City.

**3.19.015 – Definitions.**

As used in this Chapter, “City” means the City of San Rafael and “tax” means the transactions and use tax imposed under the provisions of this Chapter.

**3.19.020 – Operative Date.**

“Operative Date” means the first day that the tax is imposed and collected. The Operative Date shall be April 1, 2014, unless a later Operative Date becomes effective under the provisions of Section 3.19.040.

**3.19.030 – Purpose.**

This Chapter is adopted to achieve the following, among other purposes, and the City Council directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative only if a majority of the electors voting on the

measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that may be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that may be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

**3.19.040 – Contract With State.**

Prior to the Operative Date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided however, that if the City shall not have contracted with the State Board of Equalization prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

**3.19.050 – Imposition of Transactions Tax; Transactions Tax Rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of three-quarters of one percent (0.75%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this ordinance.

**3.19.060 – Place of Transaction.**

For the purposes of this Chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

### **3.19.070 – Imposition of Use Tax; Use Tax Rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the Operative Date of this ordinance for storage, use or other consumption in said territory at the rate of three-quarters of one percent (0.75%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

### **3.19.080 – Proceeds of Tax.**

The proceeds of the transactions and use tax imposed by this Chapter shall be deposited into the General Fund of the City to be used for all general government purposes which may include, but are not limited to, fire and police protection, street and sidewalk repair and maintenance, library services, park repair and maintenance, recreational programs, building and code enforcement services, planning and zoning services, capital equipment requirements, repair and replacement of City facilities, capital improvement projects, operational expenses, fiduciary responsibilities, administration, indebtedness and general obligations of the City. The tax imposed by this Chapter is intended to be and is, a general tax, the proceeds of which are to be spent as the City Council shall in its discretion, from time to time, determine.

### **3.19.090 – Adoption of Provisions of State Law.**

Except as otherwise provided in this Chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Chapter as though fully set forth herein.

### **3.19.100 – Limitations on Adoption of State Law and Collection of Use Taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made:

1. When the word “State” is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California.

2. When the result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Chapter.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption

of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word “City” shall be substituted for the word “State” in the phrase “retailer engaged in business in this State” in Section 6203 and in the definition of that phrase in Section 6203.

### **3.19.110 – Permit Not Required.**

If a seller’s permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor’s permit shall not be required by this ordinance.

### **3.19.120 – Exemptions and Exclusions.**

A. There shall be excluded from the calculation of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied.

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Chapter, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Chapter.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this Chapter.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

### **3.19.130 – Amendments.**

All amendments subsequent to the effective date of this Chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter.

### **3.19.140 – Enjoining Collection Forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

### **3.19.142 – Annual Audit.**

The proceeds resulting from this Transaction and Use Tax shall be deposited into the City's General Fund and become subject to the same independent annual audit requirements as other general fund revenue.

### **3.19.144 – Independent Citizen Oversight.**

A City Transactions and Use Tax Committee, to be established by the City Council by Resolution, shall review the collection and expenditure of tax revenues collected under the authority of this Chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.

### **3.19.146 – All Funds Staying Local.**

All tax revenues collected under the authority of this Chapter shall be expended solely on local municipal services, and shall not be used for any other purposes.

### **3.19.148 – Effective Date.**

This ordinance levying the tax described herein shall be effective ten days after the date on which the City

Council has declared that the voters of the City of San Rafael have approved said ordinance by a vote or no less than a majority of the votes cast by the electors voting on the tax measure set forth in this ordinance at the general municipal election to be held on Tuesday, November 5, 2013, and the tax established herein shall become operative on April 1, 2014 or on such later date as provided in Section 3.19.040.

**3.19.150 – Termination Date.**

The authority to levy the tax imposed by this Chapter shall expire on March 31, 2034, or at the end of twenty years from the Operative Date if the Operative Date is later than April 1, 2014 as provided in Section 3.19.040.

**DIVISION 3:**

If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

**DIVISION 4:**

This ordinance shall be published once in full before its final passage, in a newspaper of general circulation, published and circulated in the City of San Rafael.

s/GARY O. PHILLIPS  
Mayor

ATTEST:

s/ESTHER BEIRNE  
City Clerk

The foregoing Ordinance No. 1913 was read and introduced at a Regular Meeting of the City Council of the City of San Rafael, held on the 15th day of July, 2013 and ordered passed to print by the following vote, to wit:

AYES: Councilmembers: Colin, Connolly, Heller,  
McCullough & Mayor  
Phillips

NOES: Councilmembers: None

ABSENT: Councilmembers: None

and will come up for adoption as an Ordinance of the City of San Rafael at a Regular Meeting of the Council to be held on the 5th day of August, 2013, subject to voter approval at the General Municipal Election to be held on Tuesday, November 5, 2013.

s/ESTHER BEIRNE  
City Clerk

RESOLUTION NO. 13586

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL:

- 1) RESCINDING RESOLUTION NO. 13572.
- 2) ORDERING THE SUBMISSION TO THE ELECTORS OF THE CITY OF SAN RAFAEL, A BALLOT MEASURE PROPOSING AN AMENDMENT TO CHAPTER 3.19 OF THE MUNICIPAL CODE OF THE CITY OF SAN RAFAEL TO EXTEND AND INCREASE THE EXISTING TRANSACTIONS AND USE TAX AT THE GENERAL MUNICIPAL ELECTION TO BE HELD TUESDAY, NOVEMBER 5, 2013, AS CALLED BY RESOLUTION NO. 13529 AND ORDERING THE PUBLICATION THEREOF; AND
- 3) REQUESTING CONSOLIDATION WITH ANY OTHER ELECTION CONDUCTED ON THE SAME DATE; AND
- 4) REQUESTING ELECTION SERVICES BY THE REGISTRAR OF VOTERS; AND
- 5) REQUESTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE.

WHEREAS, the City Council of San Rafael, by adoption of Resolution No. 13529, has called a general municipal election to be held on Tuesday, November 5, 2013; and

WHEREAS, in 2005, the San Rafael Community voted in favor of Measure S, adding Chapter 3.19 to the San Rafael Municipal Code establishing a local transactions and use tax of one-half of one percent.

WHEREAS, the City Council has determined to submit to the voters at the general municipal election on November 5, 2013, a ballot measure proposing an ordinance amending the Municipal Code of the City of San Rafael, to extend and increase the existing transactions and use tax within the City by one-quarter of one percent, raising 75 cents on each \$100 of retail transactions, so as to increase funding for the City's provision of general municipal services.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN RAFAEL DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1: City Council Resolution No. 13572 is hereby rescinded.

Section 2: The City Council, pursuant to its right and authority and pursuant to the laws of the State of California and the Charter of the City of San Rafael, does hereby order submitted to the electors of the City of San Rafael at the general municipal election to be held Tuesday, November 5, 2013, the following measure, to wit:

CITY OF SAN RAFAEL  
TRANSACTIONS AND USE TAX  
MEASURE \_\_\_\_\_

"Shall the City of San Rafael extend the existing one-half percent local sales tax and increase the rate by one-quarter percent to provide funding that cannot be taken by the State, and can be used to preserve essential city services for a period of 20 years, including: maintaining rapid emergency police/fire response times, maintaining adequate numbers of on-duty firefighters/paramedics/police, ensuring earthquake safe police/fire stations, maintaining community centers and repairing city streets?"	YES
	NO

Section 3: A copy of the ordinance establishing the transaction and use tax of three-fourths of one percent, which ordinance is to be submitted to the electors of the City of San Rafael at the general municipal election to be held on Tuesday November 5, 2013, is attached hereto as Exhibit "A".

Section 4: The Board of Supervisors of the County of Marin, is hereby requested to:

A. Consolidate said election with any other election conducted on the same day; and

B. Authorize and direct the County Clerk, at City expense, to provide the following election services and to canvass the results of said election:

- Provide Voter Indexes
- Provide Drayage and Rental of Polling Places
- Provide Printing of Sample and Official Ballots
- Provide Printing of Measures and Arguments
- Appoint and Notify Election Officers
- Mail Sample Ballots and Polling Place Notification
- Provide Precinct Supplies
- Provide Training of Precinct Workers
- Provide Processing of Vote By Mail Ballots
- Provide Canvass of Votes Cast
- Provide such other services as are necessary to conduct the General Municipal Election

Section 5: The ballots to be used at the election shall be in both form and content as required by law.

Section 6: The polls for said election shall be opened at seven o'clock (7:00 a.m.) of the day of said election and shall remain open continuously from said time until eight o'clock (8:00 p.m.) of the same day when said polls shall be closed, except as provided in Section 14401 of the Elections Code of the State of California.

Section 7: In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections in said City.

Section 8: Notice of the time and place of holding the election is hereby given and the City Clerk is hereby authorized, instructed and directed to give such further or

additional notice of said election in time, form, and manner as required by law.

Section 9: Pursuant to Elections Code section 9285, the City Council of the City of San Rafael hereby directs the City Clerk to accept rebuttal arguments submitted to the Clerk within ten (10) days after the final date for filing direct arguments.

Section 10: Pursuant to California Elections Code Section 9280, the City Council of the City of San Rafael hereby directs the City Attorney to prepare an impartial analysis of said ballot Measure.

Section 11: This Resolution of the City Council submitting to the electors of the City of San Rafael this ballot measure establishing a transactions and use tax at the general municipal election to be held Tuesday, November 5, 2013, shall be effective upon adoption by the Council.

Section 12: The City Clerk is directed to submit a certified copy of this Resolution to the Board of Supervisors of the County of Marin.

I, ESTHER C. BEIRNE, Clerk of the City of San Rafael, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted at a regular meeting of the Council of said City on Monday, the 5th of August, 2013 by the following vote, to wit:

AYES: COUNCILMEMBERS: Colin, Connolly &  
Vice-Mayor Heller

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: McCullough and  
Mayor Phillips  
s/ESTHER C. BEIRNE  
City Clerk