

MEASURE SUBMITTED TO THE VOTERS

MUNICIPAL

**TOWN OF CORTE MADERA
SPECIAL TAX FOR THE CORTE MADERA
RECREATION CENTER RENOVATION AND EXPANSION
MEASURE J**

J Shall the voters of the Town of Corte Madera adopt the Corte Madera Recreation Center Renovation and Expansion Act, with a special tax of fifty-nine dollars (\$59.00) per year for each residential unit and fifty-nine (\$59.00) per 1000 square feet of floor area per year for each non residential use located within the corporate limits of the Town of Corte Madera for each of the fiscal years 2000- 2001 to 2029-2030, for the sole purpose of funding and/or financing the renovation and expansion of the Corte Madera Recreation Center, including additional parking and landscape improvements?

**TOWN OF CORTE MADERA
FULL TEXT OF ORDINANCE
MEASURE J**

ORDINANCE NO.

**AN ORDINANCE OF THE TOWN OF CORTE MADERA
IMPOSING A SPECIAL TAX FOR THE RENOVATION
AND EXPANSION OF THE CORTE MADERA
RECREATION CENTER INCLUDING PARKING
AND LANDSCAPING OF THE CORTE MADERA
RECREATION CENTER**

The people of the Town of Corte Madera do ordain as follows:

Section 1: A new chapter 3.18 is hereby added to the Town of Corte Madera Municipal Code to read as follows:

Chapter 3.18

Sections:

- 3.18.010 Authority, purpose and intent
- 3.18.020 Definitions.
- 3.18.030 Tax imposed.
- 3.18.040 Special fund; Use of tax proceeds.
- 3.18.050 Method of collection.
- 3.18.060 Delinquency.
- 3.18.070 Amendment of Chapter.
- 3.18.080 Severability
- 3.18.090 Two-thirds approval; Effective date.
- 3.18.100 Sunset Provision.
- 3.18.110 Execution.

3.18.010 Authority, purposes and intent. It is the sole purpose and intent of this chapter to impose a special tax on property within the Town of Corte Madera ("Town") for purposes of renovating and expanding the Corte Madera Recreation Center, including additional parking and landscaping, to accommodate a wider range of recreational, cultural, and social activities for all age groups in the community.

3.18.020 Definitions. The definitions given in this Section govern the construction of this chapter:

(1) Floor area. "Floor area" shall be defined as the total enclosed area of all floors of a building measured to the outside face of the walls.

(2) Non-residential use. "Non-residential use" shall be defined as any building which is designed, intended, or used for any purpose other than a residential use, including, but not limited to, commercial, industrial and office uses. A hotel or motel structure containing one or more residential unit(s), as defined below, shall be treated as a non-residential use.

(3) Residential unit. "Residential unit" shall be defined as each building or portion thereof containing one or more rooms, a separate bathroom, and a single kitchen, as defined in Section 18.04.400 of the Corte Madera Municipal Code, designed for or occupied by one family or by one or more individuals.

3.18.030 Tax imposed. A special tax for the purposes outlined in Section 3.18.040 hereof of fifty-nine dollars (\$59.00) per year for each residential unit and fifty-nine dollars (\$59.00) per 1,000 square feet of floor area per year for each non-residential use is hereby imposed for each of the fiscal years 2000 - 2001 to 2029 - 2030.

3.18.040 Special fund; Use of tax proceeds. The proceeds of the tax imposed by this Chapter shall be placed in a special fund to be used for purposes of funding and/or financing (through the incurring of debt, the issuance of bonds or certificates of participation, or other forms of debt financing) the renovation and/or expansion of the Corte Madera Recreation Center, including but not limited to the development of additional parking for the said center and landscaping.

3.18.050 Method of collection. The special tax imposed by this Chapter shall be due from every person who owns real property within the Town on which is located a residential unit(s) and/or a non-residential use(s) and as reflected upon the rolls of the Marin County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Marin County Tax Collector shall collect the tax and any penalty or interest due hereunder. However, in the event (1) the amount to be collected under this Chapter exceeds the Town's appropriations limit as determined pursuant to the provisions of Article XIIB of the California Constitution and (2) the electorate has not approved by a majority vote an increase in the Town's appropriations limit pursuant to the provisions of Article XIIB of the California Constitution, then the Marin County Tax Collector shall not collect the tax unless and until either (1) the amount is to be collected under this Chapter does not exceed the Town's appropriations limit as determined pursuant to the provisions of Article XIIB of the California Constitution or (2) the electorate has approved by a majority vote an increase in the Town's appropriations limit pursuant to the provisions of Article XIIB of the California Constitution. The full amount due under this Chapter shall constitute a debt to the Town of Corte Madera. An action for the collection of any tax due hereunder may be commenced in the name of the Town of Corte Madera, or its assignee, in any court having jurisdiction of the cause. Notwithstanding anything to the contrary stated above and to the maximum extent permitted under the law, the Town may, at any time and upon notice to the Marin County Tax Collector, collect the tax and any penalty or interest due hereunder. In such event, the special tax and any penalty or interest due shall be collected separately from the ad valorem tax bill. Instead, the special tax shall be billed on one or more invoice(s) sent out by the Town of Corte Madera or its designated agent.

3.18.060 Delinquency. To any amount of the tax created by this chapter which becomes delinquent, the Marin County Tax Collector or the Town Tax Collector, as applicable, shall add a penalty in an amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem tax until paid.

3.18.070 Amendment of Chapter. The Town Council is hereby authorized to amend this Chapter by three (3) affirmative votes of its members for the limited purposes of carrying out the general purposes of this Chapter, to conform the provisions of this

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Chapter to applicable state law, to permit the County Tax Collector or Town of Corte Madera Tax Collector to collect the special tax levied by this Chapter, or to re-assign the duties of public officials under this Chapter. In no event, however, may the Town Council alter the provisions of Sections 3.18.030 and 3.18.040 of the Corte Madera Municipal Code as adopted by this Ordinance without the approval of two-thirds of the voters of the Town voting on the question.

3.18.080 Severability. If any section of this chapter is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by this Council, by a majority vote, to conform with the judgment of such court, provided such amendment is consistent with the purpose and intent of this chapter. If any section, subsection, sentence, phrase or clause of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this chapter. The People of the Town of Corte Madera hereby declare that they would have adopted this chapter and each section, subsection, sentence, phrase or clause thereof irrespective of the fact that any one or more section, subsections, sentences, phrases, or clauses may be declared invalid.

3.18.090 Two-thirds approval; Effective date. An election to confirm and approve this Ordinance has been set for November 2, 1999. This Ordinance shall be effective only if approved by two-thirds (2/3) of the voters voting upon this Ordinance and shall go into effect ten (10) days after the vote is declared by the County Election Department.

3.18.100 Sunset provision. This Ordinance shall expire and be of no further force or effect after midnight, June 30, 2030.

3.18.110 Execution. The Town 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 Corte Madera voting on the 2nd day of November, 1999.

Phil Gioia
MAYOR

ATTEST

Christine Bell
TOWN CLERK

IMPARTIAL ANALYSIS BY TOWN ATTORNEY MEASURE J

Articles XIII A and XIII C of the California Constitution permit the Town of Corte Madera to impose a special tax on real property within the Town by a two-thirds majority vote of the Town's qualified electors. If Measure J is approved by the requisite vote, an ordinance shall be adopted in the Town of Corte Madera which imposes a special tax on real property to be used for the following purposes: funding and/or financing the renovation and/or expansion of the Corte Madera Recreation Center, including but not limited to the development of additional parking and landscaping.

If adopted, Measure J will impose on each parcel of property within the Town of Corte Madera a tax in the amount of fifty-nine dollars (\$59.00) per year for each residential unit and fifty-nine dollars (\$59.00) per 1,000 square feet of floor area per year for each non-residential use occurring on each parcel. Under the Measure, the tax will be imposed for each of the fiscal years 2000-2001 to 2029-2030.

JEFFREY A. WALTER
Town Attorney

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ARGUMENT IN FAVOR OF MEASURE J

This \$59 a year investment in our community makes good sense. The proposed renovation and expansion of the Corte Madera Recreation Center is a carefully considered, economically feasible project that will:

- offer residents a wider range of recreation, social and cultural activities close to home,
- provide opportunities for active sports and fitness programs,
- create an attractive place for community events and celebrations,
- offer people of all ages a place to enjoy and/or perform drama, dance, and music,
- give senior citizens a supportive setting for socialization and planned activities,
- include much-needed space for before-and-after-school programs,
- provide a place for more youth activities and teen programs,
- serve as the community's emergency shelter,
- enhance pride and sense of community, and
- increase property values.

The additional space will allow several activities to take place simultaneously, which is not possible at the existing center. Revenues generated through rentals will help to keep costs for programs and classes affordable for residents.

Three years in the making, this project has actively involved over one hundred citizens in the planning process, and it reflects the written input of more than 400 Corte Maderans. In addition, the expertise of nationally recognized sports management consultants was enlisted, to assure marketplace viability, and to verify that real community needs will be met.

The plans focus on flexibility, service to all residents, sound economics, and sensitivity to neighbors and to the Recreation Center's beautiful Town Park setting. Minimal additional park space is used. No sports fields are lost or moved.

Corte Madera's Recreation Center is a highly visible community focal point. A newly renovated and expanded facility will enhance our town's image and improve overall quality of life for generations to come. As a taxpayer, the return on your investment will have substantial value. VOTE YES on MEASURE J.

s/ Clyde N. Marquart

s/ Susan K. Bigall

s/ Guy J. Benstead

s/ Mary Shapiro

s/ Harry Schriebman

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE J

The proposed expansion of the recreation center may not be economically feasible.

Our immediate neighbor, Mill Valley, is currently building a \$8.9 million community (regional) recreation center which will offer far more than Measure J, such as an indoor swimming pool with a two-story waterslide. All Corte Madera residents will be welcome to use these facilities. If we approve this special tax, we may be left with an expensive under-utilized recreation center, as the crowds flock to a much larger (37,000 square feet) plush place to have fun. As a result, revenues to be generated, as the proponents claim, may not materialize.

Proponents quote an estimated cost of \$6.5 million. Note the word "estimated". We were told that the renovation of fire station #13 would cost us \$350 thousand. The actual cost was over \$1 million. As usual, they had excellent reasons for the cost over-runs, but apparently weren't very good at anticipating problems. This could also happen if Measure J passes.

Also, the costs of operating a vastly expanded recreation center may substantially exceed expectations.

The existing large recreation center is our community emergency center. We don't need another.

The proponents' claim, that the expanded center will increase our property value, is doubtful. What isn't doubtful is that it will increase our property tax burden.

Vote NO on J.

s/ Arnold W. Larsen

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ARGUMENT AGAINST MEASURE J

Currently, Corte Madera has a large and excellent recreation center. This ballot proposal, which will cost us \$1,770 per home, will drastically cut into our Town Park – the “Crown Jewel” of Corte Madera, for a very large (huge) 13,000 square foot structure, plus vast parking lots for an additional 210 vehicles.

This Special Tax is not primarily for public health, safety, nor children’s education. It is for a regional recreation and entertainment facility, which should be paid for entirely by the users, not us.

Save our Town Park -- Vote NO.

s/ Arnold W. Larsen

s/ Ann L. Jack

s/ Robert V. Gutowsky

s/ Bob Holmes

s/ Aline Vireno

REBUTTAL TO ARGUMENT AGAINST MEASURE J

- When the Lions Club built our Rec Center nearly 50 years ago, Corte Madera was less than half the size it is now. Adequate then, it is sadly inadequate for our town’s present population. After decades of daily wear and tear, the Rec Center urgently needs renovation and expansion.
- The dollar figure used by the opposition is misleading. Since the \$59 per year tax is spread over 30 years, the present-value total is about half what’s stated. The 30-year total is less than ¼ of one percent of the average value of a home in Corte Madera. It would be a tiny investment in home improvement, but is an important investment in our community.
- When the remodeling and expansion are complete, there will be adequate space for people of all ages and interests, as well as athletic facilities and enough room for many kinds of community events.
- Town Park will be enhanced and its lovely green spaces preserved, with no loss of playing fields, playgrounds, or picnic areas. Additional parking goes behind the Pet Club complex and along Pixley.
- Wise voters understand that capital improvements require tax-based funding. In any publicly-owned facility, user fees only cover operational costs.
- As part of the Town’s infrastructure, our venerable Rec Center must be updated to serve residents of Corte Madera well for another 50 years. At a cost of less than \$5 a month per household, it will be a shining example of our community spirit for decades to come.

Please VOTE YES.

s/ Clyde N. Marquart

s/ Susan K. Bigall

s/ Guy J. Benstead

s/ Harry Schriebman

End of Measure J

