

**CITY OF SAN RAFAEL MEASURE C**

**C** **MEASURE C:** To provide a consistent, locally-controlled funding source, augmenting current general fund allocations for the San Rafael Public Library, for expanded hours, improved facilities, equipment, materials, and services for children, teens, and adults, shall the City of San Rafael be authorized to levy an annual \$49 parcel tax (slightly higher rates for multiple-unit residential parcels) for a period of seven years, with oversight by an independent citizens committee and with exemptions for senior citizens?

**YES**

**NO**

**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C**

If approved by the voters, this measure would adopt a new City of San Rafael ordinance imposing a new Special Library Services Parcel Tax on all residential and non-residential parcels in San Rafael, the proceeds of which would be used exclusively for services and facilities for the San Rafael Public Library.

If approved by the voters, the special parcel tax would be imposed each year for seven years starting in fiscal year 2010-2011, at the rate of \$49 per parcel for single family residential parcels; \$49 per parcel for nonresidential parcels; and \$49 per parcel plus \$10 per living unit for multifamily residential parcels up to a maximum of \$1,000 per year. The tax would be included on and payable with the property owner's Marin County property tax bill.

The measure would provide an exemption from the tax, upon approved application to the City's Library Director, for any person at least 65 years old who owns a parcel used solely for owner-occupied single-family residential purposes.

The measure would require that the tax proceeds be used only locally to staff, provide, maintain, and improve hours of operation, services, equipment, facilities, and materials at the San Rafael Public Library; to provide and improve Library programs and materials for children, teens, adults, seniors, literacy learners and people with disabilities; and to help with the City of San Rafael's long-term goal of setting aside funds for necessary facility improvements to the San Rafael Public Library.

The measure would require that the tax proceeds be placed into a separate account subject to an annual report by the City's Finance Director.

The measure would require that the City Council, within 60 days after the election, establish an independent citizens' oversight committee to review the collection and expenditure of special tax revenues, with duties to be established by resolution of the City Council.

To become effective, this measure must be approved by two-thirds of the electors voting at the election.

A **YES** vote approves the measure.

A **NO** vote rejects the measure.

s/ROBERT F. EPSTEIN  
City Attorney of San Rafael

**ARGUMENT IN FAVOR OF MEASURE C**

**City of San Rafael Measure C (Special Library Services Parcel Tax), June 2010**

Measure C asks residents to contribute the equivalent of two book purchases a year, so that residents of all ages can enjoy the benefits of unlimited access to information and services.

The passage of Measure C will:

- Restore open hours lost over past years due to funding cuts
- Avoid further reductions slated for July 2010
- Restore a children's librarian position
- Allow the Library to increase its outreach to San Rafael schools whose libraries have been hit hard by recent budget cuts
- Provide job seekers with increased hours of access to employment tools and opportunities
- Provide all residents access to high quality information in print and electronic form
- Set aside a portion of the annual tax money to restore library reserves depleted to maintain basic services
- Establish an appointed Citizen Oversight Committee to assure the money raised is used for its intended purposes
- Bring San Rafael Public Library support into alignment with increased demand, and the level provided by other Marin County libraries
- Keep our tax dollars in San Rafael to assure that our Library will serve future generations

The San Rafael Public Library cooperates seamlessly with other Marin public libraries, effectively maximizing its budget for technology and materials purchasing. An investment in your Library helps to keep this vital institution abreast of current technology. An excellent public library is a community asset that sustains property values. Measure C provides an exemption for senior citizens, assuring that those who are on fixed incomes won't be unfairly assessed.

The passage of Measure C means that your San Rafael Public Library will continue to serve children and adults in their pursuit of knowledge, awareness and understanding of their world. Passage of Measure C is a critical investment in our community.

s/ISABEL ALLENDE, Author

s/DAVID DODD, San Rafael City Librarian

s/THOMAS LOHWASSER

Superintendent, Dixie School District

s/SANDRA MARGARET SMITH

1st Vice President, League of Women Voters of Marin County

s/MICHAEL WATENPAUGH

Superintendent, San Rafael City Schools

**NO ARGUMENT AGAINST MEASURE C WAS FILED**

**FULL TEXT OF MEASURE C**

**ATTACHMENT “A”**

**ORDINANCE NO. \_\_\_\_**

**AN ORDINANCE OF THE CITY OF SAN RAFAEL  
ADDING CHAPTER 3.36 TO THE SAN RAFAEL  
MUNICIPAL CODE ENTITLED “SPECIAL  
LIBRARY SERVICES PARCEL TAX.”**

**WHEREAS**, the City of San Rafael projects a budget deficit in excess of \$3 million next year, requiring further reductions in Library program funding; and

**WHEREAS**, the San Rafael Public Library operations are funded from the City’s General Fund, necessary reductions to which have resulted in ongoing cuts to the Library’s budget over the past six years, including the loss of a part-time Children’s Librarian and additional positions in support staff; and

**WHEREAS**, the Library’s support groups, in particular the Friends of the Library, have provided ongoing operational and supplemental programming support for the Library through the ongoing efforts of dedicated volunteers, amounting to nearly \$400,000 over the past eight years, largely to support ongoing purchases of books and other materials following budget cuts; and

**WHEREAS**, use of the Library has been continually increasing for several years, with particularly significant increases in several measures of usage, including circulation and attendance, due to the economic downturn of the past two years, and recent cutbacks to school library services; and

**WHEREAS**, the City has sought for years to find a means of setting aside funds for necessary facility, equipment and technology improvements to the Library; and

**WHEREAS**, a local parcel tax dedicated to public library services and facilities would augment the capacity of the City of San Rafael to provide quality library services to its residents, over and above the proportional amount of the City’s general fund currently allocated to the Library; and

**WHEREAS**, imposition of a local special parcel tax dedicated to public library services and facilities is authorized by Government Service Code section 53717; and

**WHEREAS**, the proceeds of a special parcel tax imposed hereunder for a period of seven (7) years would not cause the City to exceed its appropriations limit pursuant to California Constitution Article XIII B; and

**WHEREAS**, funds from a locally approved tax could not be taken away by the state and would stay in San Rafael to benefit local residents.

**NOW, THEREFORE, the People of the City of San Rafael do ordain as follows:**

**DIVISION 1:**

A new Chapter 3.36 is hereby added to the San Rafael Municipal Code to read as follows:

Chapter 3.36

**SPECIAL LIBRARY SERVICES PARCEL TAX**

**3.36.010 – Purposes.**

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 staff, provide, maintain and improve hours of operation, services, equipment, facilities, and materials at the San Rafael Public Library; and

B. To provide and improve programs and materials for children, teens, adults, seniors, literacy learners and people with disabilities at the San Rafael Public Library; and

C. To help with the City’s long-term goal of setting aside funds for necessary facility improvements to the San Rafael Public Library.

**3.36.020 – Definitions.**

As used in this Chapter:

A. “Library” means the San Rafael Public Library.

B. “Living unit” means an individual dwelling space intended for occupancy by one or more persons, as may be set forth in the rolls of the County Assessor, and shall specifically include a mobilehome as defined in section 20.04.020H of this Code.

C. “Multifamily residential parcel” means any parcel of land, developed or undeveloped, wholly or partially located within the City of San Rafael, for which the County Assessor of Marin County has assigned an assessor’s identification number and which is listed on the rolls of the County Assessor as used for multiple family or duplex residential use.

D. “Nonresidential parcel” means any parcel of land, developed or undeveloped, wholly or partially located within the City of San Rafael, for which the County Assessor of Marin County has assigned an assessor’s identification number and which is listed on the rolls of the County Assessor as used for any use other than single family residential or multiple family or duplex residential use.

E. “Parcel” means any parcel of land, developed or undeveloped, wholly or partially located within the City of San Rafael, for which the County Assessor of Marin County has assigned an assessor’s identification number.

F. “Single family residential parcel” means any parcel of land, developed or undeveloped, wholly or partially located within the City of San Rafael, for which the County Assessor of Marin County has assigned an assessor’s identification number and which is listed on the rolls of the County Assessor as used for single family residential use.

G. “Tax” means the Special Library Services Parcel Tax imposed under the provisions of this Chapter.

**3.36.030 – Imposition of Tax.**

An annual Special Library Services Parcel Tax is hereby imposed pursuant to City Charter and Government Code section 53717 on each parcel within the City of San Rafael for the purposes set forth in this Chapter, at the following rates:

- Single family residential parcel:  
Forty-nine dollars (\$49) per year per parcel.
- Multifamily residential parcel:  
Forty-nine dollars (\$49) per year per parcel  
plus Ten dollars (\$10) per living unit, up to a  
maximum of \$1,000 per year per parcel.
- Nonresidential parcel:  
Forty-nine dollars (\$49) per year per parcel.

**3.36.040 – Term.**

The Special Library Services Parcel Tax imposed by this Chapter shall be levied annually for seven (7) years commencing in fiscal year 2010-2011.

**3.36.050 – Proceeds of Tax; Accountability Measures.**

All proceeds of the Special Library Services Parcel Tax imposed and levied pursuant to this Chapter shall be deposited into a separate “Special Library Services Parcel Tax” account to be used exclusively locally for the Library for the purposes set forth in this Chapter. The City’s Finance Director shall prepare an annual report pursuant to Government Code Section 50075.3.

**3.36.060 – Persons Liable for Tax; Collection of Tax.**

The tax imposed by this Chapter is not an ad valorem tax on property. The tax imposed by this Chapter is due from every person who is the owner of a parcel within the City of San Rafael, as reflected upon the rolls of the County Assessor of Marin County, unless that person or parcel is otherwise exempted by this Chapter. The Marin County Tax Collector shall collect the tax in the same manner and subject to the same penalties as County property taxes are collected. The full amount due under this Chapter shall constitute a debt to the City. An action for the collection of any amount due may be commenced in the name of the City in any court having jurisdiction of the cause.

**3.36.070 – Exclusions and Exemptions.**

A. Nothing in this chapter shall be construed as imposing a tax upon any person where imposition of such tax upon that person would be in violation of either the United States Constitution or the California State Constitution or other applicable law.

B. The tax imposed by this chapter shall not be levied in any tax year upon any federal, state or local government entity.

C. Any owner of a parcel used solely for owner-occupied single-family residential purposes who has attained, or will have attained, the age of 65 years or older prior to July 1 of the tax year, may obtain an exemption from the Special Library Services Parcel Tax for that parcel upon approval of an application of such owner submitted to the Library Director or his or her designee. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence.

**3.36.080 – Independent Citizen Oversight.**

Within 60 days after the effective date of this Chapter, the City Council shall establish a Special Library Parcel Tax Committee to 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.

**DIVISION 2:**

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Council hereby declares that it would have adopted the Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid.

**DIVISION 3:**

This ordinance levying the tax described herein shall be effective ten days after the date on which the City Council has declared its approval by at least two-thirds of the City’s electors voting at the special municipal election to be held on Tuesday, June 8, 2010; and the Special Library Services Parcel Tax so established shall be levied annually for seven (7) years, beginning in fiscal year 2010-2011 and shall thereafter expire unless extended with the approval of two-thirds of the electors voting upon the extension at a general or special municipal election.