

**TOWN OF CORTE MADERA MEASURE C**

**FULL TEXT OF MEASURE C  
ORDINANCE NO. 920**

**AN ORDINANCE OF THE TOWN OF  
CORTE MADERA IMPOSING A SPECIAL TAX  
FOR PARAMEDIC AND/OR EMERGENCY  
MEDICAL SERVICES**

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

Section 1: A new chapter 3.50 is hereby added to the Town of Corte Madera Municipal Code to read as follows:

Chapter 3.50

CORTE MADERA PARAMEDIC AND/OR  
EMERGENCY MEDICAL SERVICES TAX

- 3.50.010 Authority, purpose and intent.
- 3.50.020 Definitions.
- 3.50.030 Tax imposed.
- 3.50.040 Special fund, use of tax proceeds, appropriations limit.
- 3.50.050 Method of collection.
- 3.50.060 Delinquency.
- 3.50.070 Amendment of chapter.
- 3.50.080 Severability.
- 3.50.090 Two-thirds voter approval, effective date.
- 3.50.100 Sunset provision.
- 3.50.110 Execution.

3.50.010 Authority, purpose and intent. It is the sole purpose and intent of this chapter to impose a special tax on residential and nonresidential property within the Town of Corte Madera (Town) for paramedic and/or emergency medical services.

3.50.020 Definitions. The definitions given in this section shall 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) Nonresidential Use. "Nonresidential 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, motel and all residential units contained therein, as defined below, shall be treated as a nonresidential 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.

3.50.030 Tax imposed. A special tax for the purpose outlined in Section 3.50.010 shall be imposed on nonresidential uses and on residential units in the amount specified below for each of the fiscal years 2011-2012 to 2014-2015.

(1) Nonresidential uses:

A. Sixty dollars (\$60.00) per year for each 1,000 square feet of floor area for fiscal year 2011-2012.

<p><b>C</b> <b>MEASURE C:</b> Shall Town of Corte Madera voters adopt an ordinance continuing a special tax for four more years for paramedic and/or emergency medical services at a rate of \$60.00 per residence and \$60.00 per 1,000 square feet of floor area for nonresidential uses for fiscal year 2011-2012, increasing \$5.00 yearly to \$75.00 per residence and \$75.00 per 1,000 square feet of floor area for nonresidential uses in 2014-2015, and increasing the appropriations limit by the tax proceeds?</p>	<b>YES</b>
	<b>NO</b>

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

If this measure is approved by the requisite two-thirds vote, an ordinance shall be adopted in the Town of Corte Madera imposing a special tax for paramedic and/or emergency medical services (EMS). This is not the first time an EMS tax has been submitted to and approved by the Town's voters. A special EMS tax was first approved by the Town's voters on June 7, 1983 and has since received continuous voter approval. The present special EMS tax was approved by the Town's voters in November of 2006. Since that tax will expire on June 30, 2011, voter approval of this measure is required in order to continue the provision of EMS services.

If approved, this measure will impose a yearly tax for EMS services for the next four fiscal years. For fiscal year 2011-2012, the tax amount will be \$60.00 for each residential unit. For nonresidential uses, the tax rate for fiscal year 2011-2012 will be \$60.00 per 1,000 square feet of enclosed floor area. The tax rate on residential and nonresidential uses shall increase \$5.00 per year for each of the remaining three years the tax is in effect. In fiscal year 2014-2015, the yearly tax shall be \$75.00 for each residential unit and \$75.00 for each 1,000 square feet of enclosed floor area for nonresidential uses.

The measure provides that the tax proceeds must be placed in a special fund which may only be used for the provision of EMS services. The tax amount specified above may not be increased without the approval of two-thirds of the Town voters. The measure also provides that the EMS tax will be collected by the Marin County Tax Collector along with the property tax. As stated above, the tax will automatically terminate on June 30, 2015.

s/JEFFREY A. WALTER  
Town Attorney

B. Sixty-five dollars (\$65.00) per year for each 1,000 square feet of floor area for fiscal year 2012-2013.

C. Seventy dollars (\$70.00) per year for each 1,000 square feet of floor area for fiscal year 2013-2014.

D. Seventy-five dollars (\$75.00) per year for each 1,000 square feet of floor area for fiscal year 2014-2015.

(2) Residential units:

A. Sixty dollars (\$60.00) per year for each residential unit for fiscal year 2011-2012.

B. Sixty-five dollars (\$65.00) per year for each residential unit for fiscal year 2012-2013.

C. Seventy dollars (\$70.00) per year for each residential unit for fiscal year 2013-2014.

D. Seventy-five dollars (\$75.00) per year for each residential unit for fiscal year 2014-2015.

3.50.040 Special fund, use of tax proceeds, appropriations limit. 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 paramedic and/or emergency medical services. The appropriations limit of the Town shall be increased by the proceeds received from this special tax for each of the four years of this special tax.

3.50.050 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 nonresidential use(s) and as reflected upon the rolls of the Marin County Assessor at the same time ad valorem tax is due. This special tax shall be collected by the Marin County Tax Collector at the same time, in the same manner, and subject to the same terms and conditions, including penalties and interest, as the ad valorem tax. The full amount due under this chapter shall constitute a debt to the Town. An action for the collection of any tax due hereunder may be commenced in the name of the Town, or its assignee, in any court having jurisdiction of the cause.

3.50.060 Delinquency. To any amount of the tax created by this chapter which becomes delinquent, the Marin County Tax Collector 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.

3.50.070 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 chapter to applicable state law, to permit the County Tax Collector to collect the special tax levied by this chapter, or to reassign the duties of public officials under this chapter. In no event, however, may the Town Council increase the tax amount specified in Section 3.50.30 or modify the purposes for which the tax may be utilized as provided for in Section 3.50.040 without the approval of two-thirds of the voters of the Town voting on the question.

3.50.080 Severability. If any section, or part thereof, of this chapter is held invalid or unenforceable by any court and such judgment becomes final, then that section, or part thereof, 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 sections, subsections, sentences, phrases, or clauses may be declared invalid.

3.50.090 Two-thirds approval, effective date. An election to confirm and approve this Ordinance has been set for November 2, 2010. 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.

3.50.100 Sunset provision. This Ordinance shall expire and be of no further force or effect after midnight, June 30, 2015.

3.50.110 Execution. The Town Mayor is hereby authorized to attest to the adoption of this Ordinance by signing where indicated below.

I certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by the people of the Town of Corte Madera voting on the 2<sup>nd</sup> day of November 2010.

s/CARLA CONDON  
Mayor

ATTEST:  
s/CHRISTINE GREEN  
Town Clerk

**NO ARGUMENTS FOR OR AGAINST  
MEASURE C WERE FILED.**