

TOWN OF CORTE MADERA MEASURE I

IMEASURE I: In order to continue existing emergency services in the Town of Corte Madera, shall there be a continuation of the special tax for paramedic and/or emergency medical services for four more years at the annual amount of \$75.00 per residence and per 1,000 square feet of floor area for nonresidential uses for fiscal years 2015-2016 through 2018-2019, with the appropriations limit increasing by the amount of said tax?

YES

NO

TOWN ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE I

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 was last approved by the Town’s voters on November 8, 2011. Since that tax will expire on June 30, 2015, voter approval of this measure is required in order to continue the provision of EMS services at existing levels.

If approved, this measure will impose a yearly tax for EMS services for the four fiscal years beginning July 1, 2015, and ending on June 30, 2019. A “fiscal year” runs from July 1 of one year through June 30 of the next year. If approved, the tax amount per fiscal year will remain at the rate of \$75.00 for each residential unit and \$75.00 per 1,000 square feet of enclosed floor area for nonresidential uses throughout the entire period that the tax is in effect. In the current fiscal year (2014-2015), the yearly tax rate is also \$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, 2019.

This measure was placed on the ballot by the Town Council of the Town of Corte Madera.

s/JEFFREY A. WALTER
Town Attorney

ARGUMENT IN FAVOR OF MEASURE I

This is not a new tax! It is a continuation of a special tax approved by an overwhelming majority of Corte Madera voters starting in 1983. For the next four years the tax will remain at the capped amount (\$75) approved by the voters in the 2011 election.

The tax provides a significant portion of the revenue needed to fund the existing paramedic ambulance services in Corte Madera. Without the tax, the Advanced Life Support services provided since 1998 by Corte Madera Fire Department Paramedics primarily for Corte Madera residents will be in jeopardy. Emergency paramedic ambulance service would be provided by an ambulance miles away, instead of in town.

Response time and rapid intervention are critical to saving lives in cardiac events, other medical emergencies and traumatic injuries. A delay of even seconds in care and/or transport can literally mean the difference between life and death.

Please vote “YES” on this measure.

s/MICHAEL LAPPERT
Mayor, Town of Corte Madera
s/DR. BOB BUNDY
Corte Madera Flood Board

s/PATI STOLIAR
Registered Nurse
s/JANA HAEHL
Co-Chair, Citizens for Saving Paramedic Services
s/BECKY REED
Co-Chair, Citizens for Saving Paramedic Services

NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE I WAS FILED.

ARGUMENT AGAINST MEASURE I

Citizens for Sustainable Pension Plans recommends that you vote “NO” on Measure I. Our reasoning follows:

- Measure I requests taxpayer money to provide services that should be funded through the normal operating revenues of the Town.
- The Town has asked for funding to mask the systematic mismanagement of their operations.
- Money is fungible. A “YES” vote on Measure I is a vote to allow our elected officials to avoid setting priorities and allocating funds appropriately.
- The systematic mismanagement of operations is highlighted through excessive pensions and retiree medical plans.

Mismanaged pensions and other retirement plans are endemic in the public sector and the Town is no exception. These plans suffer from major problems:

- The plans are extremely generous. The value of the plans dwarfs the value of corresponding plans provided the private sector.
- In addition to their lavish plan costs, the plans are subject to extreme cost fluctuations and risk. The costs of plans are based upon very optimistic assumptions. Unless those assumptions are met (and they have not been this century), there is a funding shortfall (i.e., unfunded liability). This shortfall is recovered through increased contributions from the Town (i.e., the taxpayer).
- These higher contributions come at a cost. Either the Town reduces services or it requests more money. Measure I is an example of a request for more money from the taxpayer.

If taxpayers vote for Measure I, they are enabling the Town to continue its mismanagement by maintaining its rich and financially volatile retirement plans. A better idea is that the Town reform its plans to stabilize its budget and to eliminate the need for taxpayer requests such as Measure I.

Vote against this measure!

s/JODY MORALES

Founder and President,
Citizens for Sustainable Pension Plans

REBUTTAL TO ARGUMENT AGAINST MEASURE I

Citizens for Sustainable Pension Plans (CSPP) has a noble and worthwhile cause, but it makes the same argument against all tax measures, regardless of the facts and circumstances.

Revenue from paramedic tax measures approved by the voters has been supporting paramedic and emergency medical services in Corte Madera, and the rest of the Ross Valley, since 1983, and has been providing a local paramedic ambulance in Corte Madera since 1998. Without these funds, the service would never have existed. This measure continues that support, at the capped rate, for another four years. It cannot be used for any other purpose. These facts are not “masked”; they are in the measure itself.

The town is actively addressing the cost of pension plans and other post-employment benefits and has taken steps to reduce or reform the liability for these, as well as overall expenses. Among the changes are:

- Employees now pay their own and a portion of the employer’s cost for their retirement benefits
- Retiree Health benefits have been significantly reduced
- Employees hired after 2012 have a significantly reduced pension benefit
- Employees were subject to unpaid work furloughs for 18 months
- Apparatus and equipment replacement has been deferred

Retirement cost reduction will take time, but the town is off to a good start.

Pension reform is important, but unrelated to the purpose of this tax.

Please vote “Yes” on Measure I.

s/JOAN VAUGHAN

Long-time Corte Madera Community Leader

s/LARRY REED

Retired CFO Highmark Capital

s/CLYDE MARQUART

Long-time Corte Madera Community Leader

s/SUZI BEATIE

Long-time Corte Madera Community Leader

s/ROBERT RAVASIO

Councilmember, Town of Corte Madera

FULL TEXT OF MEASURE I

ORDINANCE NO. 941

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: Chapter 3.50 of the Town of Corte Madera Municipal Code is hereby added 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 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 2015-2016 to 2018-2019.

(1) Nonresidential uses:

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

(2) Residential Units:

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

3.50.040 Use of tax proceeds, appropriations limit. The proceeds of the special tax imposed by this chapter shall 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.

3.50.041 Creation of Special Account and Annual Report. 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. No later than January 1, 2017, and at least once a year thereafter, the Town's chief financial officer shall file a report with the Town Council in compliance with Cal. Gov't Code section 50075.3.

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 re-assign the duties of public officials under this chapter. In no event, however, may the Town Council increase the tax amount specified in Section 3.50.030 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, sen-

tence, 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 4, 2014. 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 Town Council.

3.50.100 Sunset provision. This Ordinance shall expire and be of no further force or effect after midnight, June 30, 2019.

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 4th day of November 2014.

s/MICHAEL LAPPERT
Mayor

ATTEST:
s/REBECCA VAUGHN
Town Clerk