MEASURE M: Shall the existing special tax for paramedic services be continued for four years in the increased amount of $57 in the first year and increased $6 annually, if needed, to a maximum of $75 per taxable living unit, or per 1,500 square feet of structure on a developed parcel in non-residential use, with the appropriations limit increased by the amount of said tax for the next four years?

TOWN ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE M

This ballot measure proposes the adoption of an ordinance to continue and to increase an existing special tax that funds paramedic services provided by the Ross Valley Paramedic Authority for the Town of Ross. The ordinance authorizes the paramedic services tax to remain in effect for four more years, expiring on June 30, 2019. As a special tax, two-thirds of the voters voting on the tax must vote in its favor for the paramedic services tax to be continued and increased.

The existing paramedic services tax rate is $51.00 and expires on June 30, 2015. The proposed ordinance establishes the rate for the paramedic services tax for fiscal year 2015-16 in the amount of $57.00 per dwelling unit on a parcel and $57.00 per 1,500 square feet of structure used for non-residential purposes on a parcel. The proposed ordinance authorizes the Town Council to approve an annual increase in an amount not to exceed $6.00, beginning with fiscal year 2016-17.

The ordinance adds Chapter 3.30 and 3.32 to the Ross Municipal Code. The ordinance provides that the tax will not be applicable to any parcel exempted by law, specifies the method of collection by the County of Marin on behalf of the Town of Ross, specifies that the Town Council cannot increase the maximum amount of the tax without the approval of two thirds of the voters voting on the increase, and requires an annual special tax accountability report. The ordinance also increases the Town’s appropriation limit established by Article XIIIB, Section 6 of the California Constitution, which will allow the Town to spend the proceeds of this special tax.

On June 12, 2014, the Town Council approved Resolution No. 1863 to place this measure on the ballot.

ARGUMENT IN FAVOR OF MEASURE M

Since 1982 the voters of the Ross Valley have continued to approve a special tax to help fund the fire department based paramedic service. You are being asked to again support the tax with modest annual $6 incremental increases for four years to a maximum rate of $75. The Ross Valley Paramedic Authority is a partnership of eight Ross Valley communities that have combined efforts to deliver this exceptional level of care.

The initial Ross Valley Paramedic Authority tax provided for a single ambulance. The expectation for paramedic care from our citizens has dictated that service levels continue to expand and evolve. Paramedic care is now provided through a system that includes three, state of the art fire department paramedic ambulance units and with trained paramedics aboard fire engines so that advanced emergency care can arrive as quickly as possible.

The Ross Valley Paramedic Authority will continue the responsible, transparent approach to managing the costs of our emergency medical response service and adequately provide for the long-term safety of our community.

A Yes Vote will:
- Ensure the existing high level paramedic emergency medical response services
- Continue local control over these tax revenues
- Maintain rapid emergency response times

Your tax pays for a significant portion of the paramedic program. Additional funds are collected from insurance companies through third party billing and from billing of non-resident customers. In addition, your tax covers continuing paramedic training, the cost of supplies and equipment and the replacement of ambulance units when needed.

Our goal is to continue to provide state of the art paramedic care in the Ross Valley. We need your vote to continue this vital service. Vote YES on Measure M.

s/ELIZABETH BREKATUS  
Mayor
s/KATHLEEN HOERTKORN  
Mayor Pro Tempore
s/P. BEACH KUHL  
Council Member
s/CARLA SMALL  
Council Member

NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE M WAS FILED.
ARGUMENT AGAINST MEASURE M
Citizens for Sustainable Pension Plans recommends that you vote “NO” on Measure M. Our reasoning follows:

- Measure M 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 M 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 in 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 M is an example of a request for more money from the taxpayer.

If taxpayers vote for Measure M, 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 M.

Vote against this measure!

s/JODY MORALES
Founder and President,
Citizens for Sustainable Pension Plans

REBUTTAL TO ARGUMENT AGAINST MEASURE M
Many of us support CSPP’s efforts and the Town of Ross have been addressing pensions. However, linking “not supporting Measure M” because of city employee pensions is a well-intended political statement that is not fact-based and would be detrimental to our residents:

- The Ross Valley Paramedic Authority has been voter funded since 1983. It is one of the longest running and most successful regional agency partnerships in Marin.
- Due to the significant cost associated with providing paramedic first response and ambulance transport services, each of the eight communities in the Ross Valley formed the RVPA partnership in order to share the costs of the program.
- The RVPA parcel tax funds are only used to provide emergency response Fire Department based advanced life support paramedic services.
- The primary reason the RVPA was formed is because Ross cannot afford to operate this service without sharing costs with our neighboring communities and with the support of this tax measure.
- Because of the funding support of the RVPA property tax, there is no direct cost to a Ross Valley resident for paramedic care or emergency ambulance transport.
- If the measure fails, patients could be charged in order to help offset the costs of providing paramedic service and ambulance transport. The cost to taxpayers who use the system would then be much greater.

s/ELIZABETH BREKcus
Mayor
s/KATHLEEN HOERTKORN
Mayor Pro Tempore
s/P. BEACH KUHL
Council Member
s/CARLA SMALL
Council Member
FULL TEXT OF MEASURE M
RESOLUTION NO. 1863
A RESOLUTION OF THE TOWN COUNCIL OF
THE TOWN OF ROSS CALLING A SPECIAL
MUNICIPAL ELECTION TO BE HELD IN ITS
JURISDICTION ON NOVEMBER 4, 2014 FOR THE
PURPOSE OF SUBMITTING TO THE VOTERS A
MEASURE AUTHORIZING THE CONTINUATION
OF A SPECIAL TAX FOR PARAMEDIC SER-
VICES; REQUESTING THE MARIN COUNTY
BOARD OF SUPERVISORS TO CONSOLIDATE
WITH THE GENERAL ELECTION CONDUCTED
ON THAT DATE; AND REQUESTING ELECTION
SERVICES OF THE COUNTY CLERK
WHEREAS, on November 2, 2010, the voters of the Town
of Ross approved a special tax for the purpose of funding
paramedic services provided by the Ross Valley Para-
medic Authority; and
WHEREAS, the special tax is scheduled to expire on June
30, 2015; and
WHEREAS, the Town Council desires to submit to the
voters a measure authorizing the continuation of the spe-
cial tax for the purpose of funding paramedic services pro-
vided by the Ross Valley Paramedic Authority; and
WHEREAS, the Town Council desires to hold a special
municipal election to be consolidated with the statewide
general election scheduled to be held on November 4,
2014; and
WHEREAS, at that election there shall be submitted to the
qualified voters of the Town, the following question:
“Shall the existing special tax for paramedic ser-
cices be continued for four years in the increased
amount of $57 in the first year and increased $6
annually, if needed, to a maximum of $75 per tax-
able living unit, or per 1,500 square feet of struc-
ture on a developed parcel in non-residential use,
with the appropriations limit increased by the
amount of said tax for the next four years?”
WHEREAS, if this measure receives approval by two-
thirds of the voters voting thereon, the ordinance in the
form attached hereto as Exhibit “A” shall be adopted; and
WHEREAS, the Town Clerk shall fix and determine a rea-
sonable date prior to the election, after which no argu-
ments for or against the question may be submitted; and
shall cause arguments for or against the question to be
printed and enclosed with the sample ballot approved by
the California Elections Code; and
WHEREAS, rebuttal arguments shall be received in con-
nection with the election on this proposition; and
WHEREAS, pursuant to Section 10002 of the Elections
Code, the Town Council may request the Board of
Supervisors to permit the County Clerk to render specified
services to the Town relating to the conduct of the election
on a reimbursable basis; and
NOW, THEREFORE, BE IT RESOLVED, by the Council
of the Town of Ross as follows:
1. That a special municipal election is hereby called to be
held on November 4, 2014, at which election the ballot
question set forth above shall be determined by the vot-
ers. The text of the proposed ordinance to be sub-
mited to the voters is attached hereto as Exhibit “A” and
incorporated herein by reference; and
2. That the Board of Supervisors of the County of Marin
is hereby requested to consolidate said election with the
general election to be conducted on the same day; and
3. That the Town Council hereby acknowledges that the
consolidated election will be held and conducted in the
manner prescribed in Section 10418 of the California
Elections Code; and
4. That the Board of Supervisors of the County of Marin
is hereby requested to authorize the County Clerk to
render the following specified services for the Town of
Ross relating to the conduct of the election to be held
on November 4, 2014: Preparation of voter indexes;
vote counting by precinct; verification of signatures;
drayage and rental of polling places; printing of mea-
sures and arguments; printing of sample and official
ballots; appointment and notification of election offi-
cers; mailing of sample ballots and polling place noti-
fi cation; provision of precinct supplies; training of
precinct workers; processing of absentee ballots; cen-
tral counting; canvass of votes cast; and
5. The Town Clerk is hereby ordered and directed to file
a copy of this resolution with the Board of Supervisors
of the County of Marin.
PASSED AND ADOPTED at a regular meeting of the
Town Council of the Town of Ross on the 12th day of
June, 2014, by the following vote:
AYES: Council Members Kuhl, Brekhus, Hoertkorn,
Russell
NOES: Council Member Kuhl, Brekhus, Hoertkorn,
Russell
ABSENT: Council Member Small
ABSTAIN: s/P. BEACH KUHL
Mayor
ATTEST: s/LINDA LOPEZ
Town Clerk
EXHIBIT A
TOWN OF ROSS
ORDINANCE NO. 655
AN ORDINANCE OF THE TOWN OF ROSS, CALIFORNIA, ADDING CHAPTERS 3.30 AND 3.32 TO THE ROSS MUNICIPAL CODE AUTHORIZING THE LEVY OF A SPECIAL TAX TO FINANCE PARAMEDIC SERVICES AND PROVIDING SPECIAL TAX ACCOUNTABILITY MEASURES
THE PEOPLE OF THE TOWN OF ROSS, CALIFORNIA DO HEREBY ORDAIN AS FOLLOWS:

Section 3.30
Paramedic Services Tax

Authority, Purpose and Intent.

Pursuant to the authority of Government Code Section 37100.5, and other applicable law, there is hereby levied and assessed a special tax by the Town of Ross on all improved parcels of real property in the Town of Ross for each fiscal year. It is the sole purpose and intent of this chapter to impose a special tax for paramedic services.

Special Tax Imposed.

A special tax for the purpose specified in Section 3.30.010 of this chapter shall be imposed on all developed parcels of real property in the Town of Ross for each fiscal year, commencing with fiscal year 2015-2016, as follows:

a. Residential Uses: $57.00 per dwelling unit on a parcel for fiscal year 2015-16. Beginning with fiscal year 2016-17, the Town Council may approve an annual increase to said amount not to exceed $6.00 annually to a maximum of $75.00 for fiscal year 2018-19. For the purposes of this chapter, a dwelling unit means a building designed for or occupied by one family, including a dwelling unit under construction. A residential second unit duly registered with the Town of Ross, or any structure accessory to the primary dwelling, which is used for occupancy by family members, occasional guests, or servants, is not a dwelling unit for the purposes of this chapter.

b. Non-Residential Uses: $57.00 per 1,500 square feet of structure on the parcel for fiscal year 2015-16. Beginning with fiscal year 2016-17, the Town Council may approve an annual increase to said amount not to exceed $6.00 annually to a maximum of $75.00 for fiscal year 2018-19.

The records of the Marin County Assessor as of March 1st of each year shall determine the use and improvement of each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year.

For the purposes of this chapter, the term “parcel” shall mean a parcel of real property having a separate assessor’s parcel number as shown on the last equalized assessment roll of Marin County.

Annual levy; Public Hearing.

The Town Council shall annually by three affirmative votes establish the amount of the special tax levy, in an amount that does not exceed the maximum amount specified in Section 3.30.020 of this chapter, as is required to provide the desired level of paramedic services. The special tax shall not be measured by value of the property.

Special Fund, Use of Tax Proceeds.

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 services.

Collection.

The special tax imposed by this chapter shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Marin on behalf of the Town of Ross. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the Town of Ross by the persons who own the parcel on the date the tax is due.

Amendment.

The Town Council shall be empowered to amend this chapter by three affirmative votes of its members to carry out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this chapter.

Exemptions.

In no event shall the Town Council amend this chapter to increase the maximum amount of the special tax established in section 3.30.020, unless approved by two-thirds of the voters voting thereon.

The special tax shall not be imposed upon any parcel that is exempt from the special tax pursuant to any provision of the Constitution or any paramount law. The Town Council by resolution may adopt exemptions to the special tax imposed by this chapter.

Termination of Provisions.

This chapter shall be null and void as of twelve o’clock midnight, June 30, 2019, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, section 3.30.050, relating to the collection and enforcement of liens or obligations for the special tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed.

Chapter 3.32
Special Tax Accountability Measures

The Town Manager shall annually file a special tax accountability report with the Town Council. The annual report shall contain both of the following: (a) the amount of funds collected and expended for each special tax
imposed by the Town and (b) the status of any project required or authorized to be funded by such special tax, as required by California Government Code Section 50075.3, as such law is amended from time to time.

Section 3. The appropriations limit of the Town of Ross established under Article XIIIB, Section 6 of the California Constitution shall be increased by the proceeds received from the special tax imposed by this ordinance. Any future increases in the appropriations limit shall be approved by a majority vote of the voters voting thereon.

Section 4. If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable. The Town Council, and the electorate by referendum, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

Section 5. This ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at an election to be held on November 4, 2014.

Section 6. The 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 Ross voting on the 4th day of November, 2014.

By:

s/P. BEACH KUHL
Mayor

ATTEST:
s/LINDA LOPEZ
Town Clerk