Marin County Board of Supervisors  
3501 Civic Center Drive  
San Rafael, CA 94903

November 13, 2018

SUBJECT: Proposition 4 Gann Initiative Limit for FY 2018 – 2019  
County of Marin and Special Districts under the Board of  
Supervisors

Dear Supervisors:

RECOMMENDATION: Request from Department of Finance to adopt a Resolution  
determining the FY 2018-19 appropriations of tax proceeds pertaining to the County  
of Marin in accordance with Article XIII-B of the State Constitution (Proposition 4  
Gann Initiative).

SUMMARY: The Department of Finance has calculated the appropriations limit  
pertaining to the County of Marin for the FY 2018-19. Based on County Counsel  
opinion, Special Districts governed under the Board have been rolled into the  
calculation and are part of this presentation. The aggregate tax proceeds limit for  
both County and Special Districts governed by County Board is $342,915,796; and  
proceeds subject to the limit are $201,908,123. For your reference, Attachment A  
provides a description of tax proceeds, non-tax proceeds, and revenues subject to  
apportionment between tax proceeds and non-tax proceeds.

The Marin County Transit and Marin Open Space District are not included in the  
attached schedule since they are exempt from Proposition 4 due to their tax rate  
being under 12.5 cents per $100 of assessed value for the fiscal year 1977-78.

Under the statutes applicable to the Gann Initiative, Article XIII-B, Section 8(e)(2),  
the change in the local property tax roll due to the addition of new non-residential  
construction has been utilized.

FISCAL IMPACT: None

REVIEWED BY:  
[ X ] Department of Finance  
[ ] County Counsel  
[ ] Human Resources

[ ] N/A  
[ X ] N/A  
[ X ] N/A

Sincerely,

ROY GIVEN, CPA  
Director of Finance

RG: rb
Attach.