



DEPARTMENT OF FINANCE

Excellent and responsive fiscal leadership.

Roy Given, CPA
DIRECTOR

Mina Martinovich, CPA
ASSISTANT DIRECTOR

Marin County Civic Center
3501 Civic Center Drive
Suite 225
San Rafael, CA 94903
415 473 6154 T
415 473 3680 F
CRS Dial 711
www.marincounty.org/dof

November 16, 2021

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

SUBJECT: Proposition 4 Gann Initiative Limit for FY 2021-2022
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 2021-22 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 2021-22. 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 \$390,765,108; and proceeds subject to the limit are \$251,605,982. For your reference, Attachment A provides a description of tax proceeds, non-tax proceeds, and revenues subject to allocation 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.

Tax proceeds allocated to the County by the Marin Wildfire Protection Authority (MWPA) are not subject to the Gann Limit per MWPA Resolution No. 20-07.

Under the statutes applicable to the Gann Initiative, Article XIII-B, Section 8(e)(2), the change in the California Per Capita Personal Income has been utilized.

FISCAL IMPACT:	None	
REVIEWED BY:	<input checked="" type="checkbox"/> Department of Finance	<input type="checkbox"/> N/A
	<input checked="" type="checkbox"/> County Counsel	<input type="checkbox"/> N/A
	<input type="checkbox"/> Human Resources	<input checked="" type="checkbox"/> N/A

Sincerely,

ROY GIVEN, CPA
Director of Finance

Attach.