

MEASURE SUBMITTED TO THE VOTERS

MUNICIPAL

**TOWN OF ROSS
GENERAL MUNICIPAL SERVICES TAX
MEASURE C**

C Shall the ordinance authorizing levy of the general municipal services tax from July 1, 2000 through June 30, 2004, thereby increasing the appropriations limit of the Town of Ross, be adopted?

**TOWN OF ROSS
GENERAL MUNICIPAL SERVICES TAX
FULL TEXT OF ORDINANCE NO. 552
MEASURE C**

AN ORDINANCE REENACTING CHAPTER 3.20 TO TITLE 3 OF THE ROSS MUNICIPAL CODE AUTHORIZING LEVY OF A TAX FOR GENERAL MUNICIPAL SERVICES AND AUTHORIZING INCREASE IN THE APPROPRIATIONS LIMIT FOR THE TOWN OF ROSS

THE PEOPLE OF THE TOWN OF ROSS DO ORDAIN AS FOLLOWS:

SECTION 1. Chapter 3.20 of the Ross Municipal Code shall extend the general municipal services tax an additional four years to read as follows:

CHAPTER 3.20

**MUNICIPAL SERVICES TAX OF THE
TOWN OF ROSS AND DETERMINATION OF THE
APPROPRIATIONS LIMIT**

SECTIONS:

- 3.20.010 Determination of Public Interest and Necessity
- 3.20.020 Maximum Levy; Allowed Methods of Taxation
- 3.20.030 Hearing, Inclusion in Town Taxes
- 3.20.040 Collection
- 3.20.050 Funding and Expending Proceeds
- 3.20.060 Unexpended Residue
- 3.20.070 Appropriations Limit and Duration of Tax

3.20.010 Determination of Public Interest and Necessity.

If in any fiscal year commencing on or after July 1, 2000, through June 30, 2004, the Town Council shall determine that the cost of providing general municipal services, including but not limited to police and fire protection, administrative expenses, capital improvements, repair and maintenance of streets, curbs, gutters, storm drain facilities, sidewalks, parks, buildings, equipment and other related facilities and activities which are necessary for the public good, welfare and safety, will exceed the amount of funds generated through other revenue and income of the Town for general municipal services, then it may levy taxes for such fiscal year, including taxes on each improved parcel of real property within the Town, in the manner provided herein.

These taxes shall be in addition to other taxes allowed by law and shall be effective commencing with the fiscal year 2000. The appropriations limit of the Town of Ross shall, if approved by the voters, be fixed as provided in section 3.02.070 below.

3.20.020 Maximum Levy; Allowed Methods of Taxation.

Each year during the budget hearing and adoption process, the Town Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services or capital improvements, and deduct therefrom the projected revenue to be gathered from sources other than these taxes.

Within the limits set under this section, the Town Council shall determine the total amount to be raised by these taxes, and after determining the amount to be raised, the Town Council shall apportion it among all improved parcels of real property (and/or all utility users) within the Town not exempted by law as follows, and not exceeding the amounts set forth below.

1. Dwelling Unit: \$575 per dwelling unit on a parcel; dwelling unit includes: single family residences and includes any accessory structure to the primary dwelling utilized for occupancy by family members, occasional guests or servants; which accessory structures shall not be separately assessed.

2. Dwelling Unit Under Construction: \$575 maximum.

3. Commercial Non-Residential: \$575 per each parcel utilized for commercial or non-residential purposes; any parcel within the Commercial District used for apartment or other dwelling purposes shall be included in this category.

The record of the Marin County Assessor shall determine whether a structure exists or is under construction, or whether a parcel is subdivided or unimproved.

For each fiscal year the Town Council shall determine the method or methods by which said tax is to be apportioned, levied and collected, and it may be in any legal form, such as a tax based on square footage of the dwelling, size of the lot, either actual or by zoning district, utility user tax, excise or use tax, limited to improved property only.

3.20.030 Hearing and Inclusion in Town Taxes.

Prior to levying any tax under this Chapter in any fiscal year, the Council shall conduct a public hearing on the proposed levy. Such hearing shall be conducted during the budget hearing and adoption process for that year. Notice of such hearing shall be posted on the official bulletin board at Town Hall at least ten (10) days prior to the hearing. All of the information and material which the Town Council intends to consider at such hearing and the amount of any tax to be raised shall be made available to the public in the office of the Town Clerk for at least ten (10) days prior to said hearing.

Following said hearing, the Council may adopt a resolution fixing the method or methods and amounts of the tax to be levied.

The owner of the property shall be personally liable for any tax levied under this Chapter.

3.20.040 Collection.

The Town Council may elect to have any tax authorized under this Chapter collected, either by the Town or by the Tax Collector of the County of Marin; or, in the case of any utility tax, by the utility company involved. If the services of the Tax Collector of the County of Marin are selected, the assessment may only be included on the annual tax sent out by such Tax Collector.



Full Text of Ordinance for Measure C, Continued

3.20.050 Funding and Expending Proceeds.

Proceeds of any tax levied under this chapter shall be paid into the general fund of the Town to be utilized for general governmental purposes.

3.20.060 Unexpended Residue.

Unexpended residue of any money raised by the Town under this Chapter may only be used in the succeeding year for the purposes stated in this Chapter, or be returned to the taxpayer on a pro-rata basis as in the manner originally levied, through a reduction in the succeeding years' tax rate.

3.20.070 Change in Appropriations Limit and Duration of Tax.

The appropriations limit for the Town of Ross shall be fixed as the aggregate maximum sum that can be levied pursuant to the provisions of section 3.20.020 above for a four-year period commencing July 1, 2000 and ending June 30, 2004, consistent with the provisions of Article XIII B, Section 4 of the California Constitution.

SECTION 2. AMENDMENT OR REPEAL. This Chapter or any provision thereof may only be amended or repealed by approval of the voters voting on the proposition at an election called to consider such amendment or repeal.

This ordinance shall be adopted, if approved, by a majority of the voters voting on the proposition at an election to be held on March 7, 2000.

SECTION 3. SEVERABILITY. If any provision of this Chapter or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or application, and to this end the provisions of this chapter are declared to be severable and the severability provisions of Title 1 of the Ross Municipal Code are applicable hereto.

SECTION 4. EXEMPTIONS. The tax imposed and levied by this Chapter shall not apply to the use of any property which is legally exempt from the tax. The Town Council may, in addition, from time to time by resolution, adopt exemptions to the taxation measures set forth herein, or modify the rate formulas or methods of collection on any tax consistent with law and the intent of this Chapter which is to raise sufficient funds necessary to fund general municipal services for the Town of Ross.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect and become operative immediately pursuant to the provisions of California Government Code §36937(d).

ADOPTED by the people of the Town of Ross at the regular election held on March 7, 2000.

s/ Charles Goodman, Mayor

ATTEST:

s/ Laura Thomas, Town Clerk

**IMPARTIAL ANALYSIS BY TOWN ATTORNEY
MEASURE C**

The ballot measure presented is whether the Town of Ross shall levy a municipal services tax for four years from July 1, 2000, to June 30, 2004, in the manner provided in the ordinance to be voted on and to thereby increase the Town's appropriations limit to fund general governmental services.

The ordinance provides that each year during the budget adoption process, the Town Council shall determine the total amount of expenditures necessary to provide adequate levels of municipal services or capital improvements and to deduct therefrom the projected revenue to be gathered from sources other than the proposed municipal services tax. Once that amount is determined, the Town Council shall, within the maximum limits set within the ordinance, determine the total amount to be raised by the proposed tax and apportion the tax among all improved parcels of real property or utility users within the Town limits.

The ordinance provides for notice and public hearing before the adoption of the tax; its inapplicability to use of property legally exempt from tax; allows for additional exemptions by resolution; sets forth the manner of collection and the increase of the appropriations limit required to fund the tax.

HADDEN ROTH
Ross Town Attorney



ARGUMENT IN FAVOR OF MEASURE C

Years ago, the Town of Ross was faced with substantially cutting back its Police and Fire personnel or imposing additional taxes. The community at that time strongly favored continued staffing and retention of Ross' Fire Department. As a result, the voters of Ross approved a measure imposing a tax on each improved parcel of land within the Town.

The present measure would fix the parcel tax at a maximum levy of \$575 annually. This would be an increase of \$125 per improved parcel. The Town Council will determine the necessary parcel tax rate each year during the budget hearings. The tax has not been increased for the last eight years. Although the town operates with the smallest staff of any community in Marin County, salaries and benefits constitute more than two-thirds of the Town's expenses and this largely represents Fire and Police personnel. Your Town Council believes that increasing the tax is prudent and necessary.

The Town of Ross seeks to provide its citizens with a consistently high level of programs and services. However, the State and County continue to redirect tax funds away from cities and towns.

The undersigned urge your approval of Ballot Measure C which would permit Ross to continue its present level of local Police and Fire service; maintenance of streets, drainage, parks, trees; and to establish funding for further equipment and vehicles.

As with the prior tax measure, the authority to impose the parcel tax will expire after four years when voter approval will again be required to continue this tax.

Vote "YES" on Measure C. It has the support of your Town Council.

- s/ Charles Goodman, Mayor
- s/ William Curtiss, Mayor Pro Tempore
- s/ Bruce W. Hart, Finance Director
- s/ John J. Gray
- s/ Anne Hickey
Ross Property Owners Association

**NO ARGUMENT AGAINST THIS MEASURE
WAS SUBMITTED**

END OF MEASURE C

