

TOWN ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE F

On June 5, 2019, the Town Council voted to place Measure F on the ballot. Measure F, if passed by two-thirds (2/3) of the voters, would amend the Town Code to extend the term of and gradually increase the rate of the Town's special municipal services tax currently levied on residential and business property within the Town of Fairfax.

In November, 2014, Fairfax voters approved the Town's current special municipal services tax at a rate of \$195 per year on each residential dwelling unit and each business occupancy within the Town of Fairfax (Measure J). The current special tax generates approximately \$710,000 in annual revenue that, by law, must be used exclusively for the following specific purposes:

- Maintaining 24-hour, seven days per week staffing of the local Police Station;
- Maintaining Fire Department services;
- Funding public works and safety projects; and
- Enhancing youth and senior programs.

Measure J revenues are overseen by a citizens' oversight committee to ensure they are spent in accordance with Measure J and other applicable law. The Town Manager also is required to file annually, a special tax accountability report with the Town Council. Measure J is scheduled to sunset on June 30, 2020, after which the Town would no longer have the authority to levy this special tax for the purposes above.

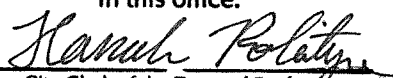
If passed by two-thirds (2/3) of Fairfax voters, Measure F would amend the Town Code to extend the term of the special municipal services tax by eleven (11) years (extending the sunset date from June 30, 2020 to June 30, 2031). Measure F also would gradually increase the rate of the special municipal services tax. For the first year (2020), the rate would remain at the current \$195 per year on each residential dwelling unit and each business occupancy. In 2021 and each subsequent year, the rate would increase by \$5 per year, subject to a maximum of \$250 per year on each residential dwelling unit and each business occupancy.

It is estimated that Measure F would generate between \$712,000 and \$912,000 annually. Measure F is a special tax that retains the same spending limitations as Measure J. Therefore, Measure F revenues could be spent only on those specific purposes identified above. It also retains Measure J's citizens' oversight and the special tax accountability reporting requirements pursuant to Town Code Chapter 3.02.

A "YES" vote would be a vote to extend the term of the current special municipal tax by eleven (11) years and to gradually increase the tax rate from a maximum of \$195 per year to \$250 per year on each residential dwelling unit and each business occupancy, subject to the conditions and restrictions stated above.

A "NO" vote would be a vote not to extend the term of the special municipal tax and gradually increase the tax rate, as outlined above.

The foregoing document is a correct
copy of the original on record
in this office.


City Clerk of the Town of Fairfax

Janet Coleson
Town Attorney
Town of Fairfax