



# TOWN OF FAIRFAX

## STAFF REPORT

### July 6, 2022

**TO:** Mayor and Town Council

**FROM:** Michele Gardner, Town Clerk

**SUBJECT:** Adopt a Resolution Calling for an Election for Renewal of the Ross Valley Paramedic Authority Four-Year Special Parcel Tax at an Increased Rate for 2024-2027

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#### **RECOMMENDATIONS**

Adopt the Resolution calling for an election for renewal of the Ross Valley Paramedic Authority (RVPA) four-year special parcel tax for 2024-2027 at an increased rate and requesting the Marin County Board of Supervisors to consolidate with the Statewide General Election on that date.

#### **BACKGROUND**

The RVPA is an eight-member joint powers authority that was established in 1982 for the purpose of delivering fire department paramedic services in the Ross Valley region. The primary funding mechanism for the RVPA is a special parcel tax. Each taxable residential unit is taxed, along with every 1,500 square feet of non-residential structure at the current annual rate of \$91.50. This tax structure has been in place since the inception of the RVPA. It financially supports a significant portion (around two-thirds) of the RVPA's approximate annual budget of \$3 million.

Every four years, the citizens who reside within the member communities of the RVPA service area are asked to vote to fund the parcel tax for another four-year period. The current tax expires on June 30, 2023. In order to maintain this revenue stream, each RVPA member agency must place the matter on the ballot as a local measure and must obtain two-thirds voter approval. The purpose of this agenda report and attached resolution is to fulfill Fairfax's obligation, as a member agency of RVPA, to place the matter on the November 2022 ballot to seek voter approval.

The eight member communities of the RVPA consist of Corte Madera<sup>1</sup>, Fairfax, Kentfield, Larkspur, Ross, San Anselmo, Sleepy Hollow, and unincorporated areas (CSA 27) in the Ross Valley area. The RVPA JPA is one of the oldest and most successful regional partnerships in Marin County. The JPA was established in 1982 as a way to share costs among the member agencies in order to provide Fire Department based paramedic first response and ambulance transport services to the communities in the Ross Valley. Since its launch, the JPA has evolved in order to continually provide advanced life support care to our citizens.

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<sup>1</sup> Corte Madera is a subcontractor of RVPA and sets tax rates that are distinct from the other agencies'.

## DISCUSSION

California Government Code Sections 50075 et. seq. and California Elections Code Sections 1000(e) and 9222 authorize the Town to place a special tax measure on the November 8, 2022 general municipal election ballot which may be consolidated with the Statewide General Election conducted on the same date. Resolution No. 2022-\_\_\_ (Attachment 1) makes that call to seek voter approval to renew the special parcel tax for paramedic services. The Resolution also requests, as required by state law, that the Board of Supervisors of Marin County consolidate the election with the Statewide General Election. The Resolution also sets out the deadlines and rules for submitting ballot arguments for and against the tax measure. The resolution authorizes Councilmember Goddard and Vice Mayor Cutrano, the Council's representative and alternate on the RVPA Board, to recruit community members to sign the ballot argument.

### Current Tax

In November 2018, the RVPA member agencies proposed, and their voters (excluding Corte Madera\*) re-approved, the tax for four years at a new rate structure that began at \$79.50 per taxable residential unit or 1,500 square feet of non-residential structure, and incrementally increased each year by \$4. In the fourth year (2023), the tax is set to top out at \$91.50.

### Tax Approval for 2024-2027

During the four-year cycle of the current tax, costs have increased across all sectors of the EMS delivery system. Technology like defibrillators with wireless transmitting capability and LUCAS cardiopulmonary resuscitation (CPR) machines have become more expensive. Electronic patient care records, emergency medicines, disposable medical supplies, and personnel costs have also risen. These system-wide cost increases warrant asking the voters whether to renew the tax at an increased rate of \$3 per year, beginning in fiscal year 2023-24. The proposed tax rate structure is as follows:

2023-24: \$94.50  
2024-25: \$97.50  
2025-26: \$100.50  
2026-27: \$103.50

Should the ordinance be approved by a two-thirds vote of the electorate, it would go into effect ten days after the vote is declared by the Town Council.

The Resolution sets forth the ballot question for adoption of the ordinance, which conforms to the format required by state law, while providing additional information to voters to assist them in understanding the purpose and use of the tax funding:

*To maintain 9-1-1 emergency response times and the number of on-duty paramedics to respond to accidents/medical emergencies, shall the measure continuing the paramedic services special tax for four years at an increased annual amount of \$94.50 per residence and per 1,500 square*

*feet of non-residential floor area for fiscal years 2023-24, and thereafter increased \$3 per year up to \$103.50, generating approximately \$353,000 annually for local paramedic services be adopted?*

### Consolidation of Election

Section 10403 of the Elections Code authorizes the Town Council to request that Marin County Board of Supervisors to consolidate the general municipal election with the Statewide General election, thereby permitting the County Elections Official to conduct the election for the Town on a reimbursable basis. The County of Marin has the resources to conduct an election for all special districts and local municipalities in the most cost-effective manner and has routinely provided the Town this service in the past.

### Election Timing

<u>Dates</u>	<u>Deadlines</u>
August 12	Last day to file Resolution consolidating election
August 22	Deadline for submitting primary arguments to Town Clerk and for receipt of Town Attorney's analysis
August 29	Deadline for submitting rebuttal arguments to Town Clerk

### Ballot Argument

RVPA provided the argument below to all member agencies. (The Secretary of State will assign measure letters before the argument is printed, to fill in the blanks.)

For victims of heart attacks, strokes, accidents and other emergencies, rapid 9-1-1 paramedic response can be the difference between life and death. Voting YES on \_ will ensure paramedics are ready to respond quickly when you or a loved one needs help the most.

For 40 years, local paramedic services in the Ross Valley have been supported by a modest parcel tax that provides dedicated local funding to protect critical lifesaving paramedic services. When this funding was initially approved by local voters, it funded a single dedicated ambulance for the Ross Valley. As our community has grown and emergency medical services evolved, dedicated local paramedic funding now supports state-of-the-art fire department ambulance units with trained paramedics aboard fire engines so that advanced emergency care arrives as quickly as possible.

Local paramedic funding is now set to expire unless renewed by voters for four more years. Increases in the annual tax rate are capped at no more than \$3.

Voting Yes on \_ will:

- Protect rapid 9-1-1 emergency response times

- Preserve the number of on-duty paramedics ready to respond to medical emergencies and accidents
- Ensure local paramedics are highly trained and equipped with advanced lifesaving equipment
- Preserve the existing high level of paramedic response services

Voting Yes on \_ continues strict fiscal accountability protections:

- Funds from Measure \_ may only be used for local paramedic services
- No funds can be taken away by the State, the County or other cities
- All funds are subject to annual audits
- Public disclosure of all spending is required

Nobody knows when a life-threatening accident or emergency will occur. Voting Yes on \_ will ensure that paramedics are at the ready when needed.

Join local firefighters, paramedics, elected leaders, business leaders and residents in voting Yes on \_.

### **FISCAL IMPACT**

The Marin County Registrar of Voters has tentatively estimated the cost of this election to be between \$2.00 and \$3.00 per registered voter. The average per-voter cost is based on the number of agencies participating in the consolidated election. Each agency's specific share is calculated by the Elections Office based on the number of its registered voters and the number of offices and measures on the ballot. Fairfax has 5862 registered voters. The Town has budgeted \$20,000 for the election in the general fund to cover the cost of this election.

### **CEQA**

Adoption of the attached Resolution is exempt from the California Environmental Quality Act, Public Resources Code section 21000 et seq. ("CEQA"), because it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment. (CEQA Guidelines §15061(b)(3)).

### **ATTACHMENT**

Resolution with Exhibit A: Ordinance Imposing and Extending a Special Tax for Paramedic and/or Emergency Medical Services

**RESOLUTION 22-\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX CALLING FOR AND GIVING NOTICE OF THE HOLDING OF THE GENERAL MUNICIPAL ELECTION ON NOVEMBER 8, 2022 TO SUBMIT TO THE VOTERS OF THE TOWN A MEASURE TO AUTHORIZE RENEWAL OF AND AN INCREASE IN A SPECIAL PARCEL TAX FOR PARAMEDIC SERVICES, REQUESTING THAT THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN CONSOLIDATE SAID ELECTION WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE SAME DATE AND SETTING DEADLINES AND RULES FOR ARGUMENTS FOR AND AGAINST SAID MEASURE**

**WHEREAS**, California Government Code Sections 50075 et. seq. and California Elections Code Sections 1000(e) and 9222 authorize the City Council to place a local special tax measure on the ballot for the General Municipal Election to be conducted on November 8, 2022; and

**WHEREAS**, The Ross Valley Paramedic Authority (RVPA) is an eight-member joint powers authority that was established in 1982 for the purpose of delivering fire department paramedic services in the Ross Valley region; and

**WHEREAS**, the Town of Fairfax primarily funds its contribution to the RVPA through a special parcel tax, which is currently collected at the annual rate of \$91.50; and

**WHEREAS**, Fairfax voters last voted to renew the current special tax at the November 6, 2018 General Municipal Election and the current special tax has a term of four years, expiring on June 30, 2023; and

**WHEREAS**, the Town of Fairfax desires to propose to Fairfax voters the renewal for an additional four years and an increase in the special tax in the amount specified herein for paramedic and emergency medical services in the Town, and to submit this special tax measure, as Ordinance No. \_\_\_\_\_, to the Town's voters at the November 8, 2022 election; and

**WHEREAS**, section 10403 of the California Elections Code provides that the Town Council may request the County of Marin Board of Supervisors to consolidate the General Municipal Election for the measure with the Statewide General Election so that the County may conduct the election on the Town's behalf on a reimbursable basis; and

**WHEREAS**, the Town desires that the election on the special tax measure be consolidated with the Statewide General Election to be held on the same date and that within the Town, the precincts, voting centers, ballot drop off boxes, and election officers of the two elections be the same; and

**WHEREAS**, it is desirable that the County Election Department of the County of Marin canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election; and

**WHEREAS**, the City Council further desires to establish deadlines and rules for ballot arguments and rebuttals for and against the measure.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Fairfax that:

SECTION 1. Election Called. Pursuant to its right, power, and authority under the laws of the State of California and the Fairfax Municipal Code, there is hereby called and ordered to be held in the Town of Fairfax, California, on Tuesday, November 8, 2022, a General Municipal Election to submit to the voters Ordinance, continuing a special parcel tax for the provision of paramedic and/or emergency medical services. Ordinance is attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. Approval of Ordinance. The Town Council hereby approves Ordinance, the form thereof, and its submission to the voters of the Town at the November 8, 2022 election. Ordinance, hereby proposed pursuant to Articles XIII A and XIII C of the California Constitution, states the type of special tax, the rate and maximum amount of special tax, the specific limitations on the uses of the special tax, and the method of collection. The entire text of the Ordinance shall be made available to the public upon request.

SECTION 3. Ballot Question. The special parcel tax measure shall be submitted to the voters on the ballot in the form of the following question:

Town of Fairfax	
<i>To maintain 9-1-1 emergency response times and the number of on-duty paramedics to respond to accidents/medical emergencies, shall the measure continuing the paramedic services special tax for four years at an increased annual amount of \$94.50 per residence and per 1,500 square feet of non-residential floor area for fiscal years 2023-24, and thereafter increased \$3 per year up to \$103.50, generating approximately \$353,000 annually for local paramedic services be adopted?</i>	YES
	NO

SECTION 4. Effective Date of Ordinance. Should the Ordinance be approved by a two-thirds vote of the voters who vote on the measure, the Ordinance will go into effect ten days after the vote is declared by the Town Council.

SECTION 5. Impartial Analysis. The Town Attorney is hereby directed to prepare an impartial analysis of the ballot measure pursuant to Elections Code Section 9280, showing the

effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by August 22, 2022.

SECTION 6. Ballot Argument. Pursuant to Article 4, Chapter 3, Division 9 of the Elections Code, Councilmembers Goddard and Cutrano are hereby authorized, on behalf of the Town Council, to select three community members to sign the argument. The deadline for filing arguments for and against the ballot measure with the Town Clerk shall be Friday, August 19, 2022. The arguments may be changed or withdrawn until and including that date.

SECTION 7. Rebuttal Argument. The Town Council hereby adopts Elections Code Section 9285(a), permitting the filing of rebuttal arguments. When the Town Clerk has selected the arguments for and against the ballot measure, which will be printed and distributed to the voters, the Town Clerk shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. Rebuttal arguments shall be filed with the Town Clerk by Monday, August 29, 2022 and shall not exceed 250 words in length.

SECTION 8. Ballot Format. The ballots to be used at the election shall be in the same form and content as required by law.

SECTION 9. Requesting the Consolidation of Elections. Pursuant to Elections Code Section 10403, the Board of Supervisors of the County of Marin is hereby requested to consolidate the General Municipal Election on Tuesday, November 8, 2022, provide all services necessary for this election, and print ballots including the ballot measure set forth herein, provided that no person not a qualified elector of the Town of Fairfax shall be permitted to vote for the ballot measure. Within the Town of Fairfax, the election precincts, voting centers, ballot drop-off boxes and other voting facilities shall in every case be the same as those selected and designated by the County of Marin Registrar of Voters. The Town of Fairfax agrees to reimburse the County of Marin for costs incurred by reason of this consolidation.

SECTION 10. Notice to County of Marin. The Town Clerk shall file a certified copy of this Resolution with the Board of Supervisors of the County of Marin and the Registrar of the County of Marin, pursuant to Elections Code Section 10403.

SECTION 11. Notice of Election. The Town Clerk is authorized and directed to give notice of the election as required by law. In accordance with Section 12111 of the Elections Code and Section 6061 of the Government Code, the Town Clerk shall cause notice of the ballot measure to be posted be posted in three public places in the Town of Fairfax which places are designated for that purpose:

1. Bulletin Board, Town Hall offices, located at 142 Bolinas Road, Fairfax;
2. Bulletin Board, Fairfax Post Office, located at 773 Center Boulevard, Fairfax; and
3. Bulletin Board, Fairfax Women's Club building, located at 46 Park Road, Fairfax.

The Town Clerk may request that the County of Marin Elections Department prepare and publish the required notice.

SECTION 12. Times and Methods of Voting. That the precincts, ballot drop box locations and hours of operations, vote center locations and hours of operations, vote-by-mail procedures and timing, the election officers, and all other persons and procedures for the General Municipal Election shall be the same as those utilized by the County of Marin; and

SECTION 13. Other Procedures. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 14. Certification. The Town Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 15. Severability. If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The Town Council of the Town of Fairfax hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

SECTION 16. Compliance with the California Environmental Quality Act. The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. ("CEQA") and 14 Cal. Code Reg. §§ 15000 et seq. ("CEQA Guidelines"). The calling and noticing of a General Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(3).

The foregoing Resolution was duly introduced and adopted at a Regular Meeting of the Town Council of the Town of Fairfax on the 6<sup>th</sup> day of July 2022 by the following vote, to wit:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
Stephanie Hellman, Mayor

Attest: \_\_\_\_\_  
Town Clerk Michele Gardner



**ORDINANCE NO. \_\_\_\_**

**AN ORDINANCE OF THE PEOPLE OF THE TOWN OF FAIRFAX  
IMPOSING AND EXTENDING A SPECIAL PARCEL TAX FOR PARAMEDIC AND/OR  
EMERGENCY MEDICAL SERVICES**

The People of the Town of Fairfax do ordain as follows:

**SECTION 1.** A new Chapter 3.44 is hereby added to the Town of Fairfax Municipal Code, to read in full as follows:

**“CHAPTER 3.44: PARAMEDIC AND/OR EMERGENCY MEDICAL SERVICES TAX**

Section

3.44.010	Findings; statement of purpose
3.44.020	Definitions
3.44.030	Tax imposed
3.44.040	Use of tax proceeds; appropriations limit
3.44.050	Method of collection; accountability report
3.44.060	Delinquency; refunds
3.44.070	Amendment of chapter
3.44.080	Severability
3.44.090	Two-thirds voter approval; effective date
3.44.100	Sunset provision
3.44.110	Execution

**§ 3.44.010 FINDINGS; STATEMENT OF PURPOSE.**

It is the sole purpose and intent of this chapter, pursuant to Articles XIII A and XIII C of the California Constitution, to impose a special parcel tax on residential and nonresidential property within the Town of Fairfax, the proceeds of which shall be used exclusively to fund paramedic and/or emergency medical services. This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is a special tax and requires two-thirds voter approval.

**§ 3.44.020 DEFINITIONS.**

The definitions given in this section shall govern the construction of this chapter.

(A) Floor area. “Floor area” means the total area of all floors in all buildings, including accessory structures, on a lot, as measured to the outside surface of exterior walls or to the centerline of common walls. “Floor area” excludes any crawl space, basement area, attic without floor, and any open porch, deck, balcony or terrace.

(B) Nonresidential Use. "Nonresidential use" means any building which is zoned, designed, intended, or used for any purpose other than a residential use, including, but not limited to, commercial, industrial, and office uses. A hotel, motel, and all residential units contained therein, as defined below, shall be treated as a nonresidential use.

(C) Residential Unit. "Residential unit" means any building, or portion thereof, containing one or more rooms, a separate bathroom, and a single kitchen, designed for or occupied by one family or by one or more individuals. This shall include all residential units in those areas designated as residential zones by section 17.012.010 of this Code.

**§ 3.44.030 TAX IMPOSED.**

A special tax for the purpose outlined in Section 3.44.040 shall be imposed on nonresidential uses and on residential units in the amount specified below for each fiscal year from 2023 to 2027:

(A) Nonresidential Uses. For each 1,500 square feet of floor area of nonresidential uses, the tax amount shall be:

- (1) \$94.50 for fiscal year 2023-2024;
- (2) \$97.50 for fiscal year 2024-2025;
- (3) \$100.50 for fiscal year 2025-2026; and
- (4) \$103.50 for fiscal year 2026-2027.

(B) Residential Units. For each residential unit, the tax amount shall be:

- (1) \$94.50 for fiscal year 2023-2024;
- (2) \$97.50 for fiscal year 2024-2025;
- (3) \$100.50 for fiscal year 2025-2026; and
- (4) \$103.50 for fiscal year 2026-2027.

**§ 3.44.040 USE OF TAX PROCEEDS; APPROPRIATIONS LIMIT.**

(A) The proceeds of the special tax imposed by this chapter shall be deposited into a special fund in the Town treasury and used specifically and solely for the purpose of providing paramedic and/or emergency medical services. This limitation on the use of the proceeds shall be legally binding and enforceable.

(B) The appropriations limit of the Town shall be increased by the proceeds received from this special tax for each of the four years of this special tax to permit the expenditure of the proceeds of the tax imposed by this Ordinance for the specific and limited purposes set forth in this Section.

**§ 3.44.050 METHOD OF COLLECTION; ACCOUNTABILITY REPORT.**

(A) The special tax imposed by this chapter shall be due from every person who owns real property within the Town on which is located a residential unit(s) and/or a nonresidential use(s) and as reflected upon the tax rolls of the Marin County Assessor at the same time ad valorem tax is due. This special tax shall be collected by the Marin County Tax Collector at the same time, in the same manner, and subject to the same terms and conditions, including penalties and interest, as the ad valorem tax. The full amount due under this chapter shall constitute a debt to the Town. An action for the collection of any tax due hereunder may be commenced in the name of the Town, or its assignee, in any court having jurisdiction of the cause.

(B) The Town Treasurer shall prepare and file with the Town Council a report by August 1st of each year stating: (1) the amounts collected and spent by the Town in the previous fiscal year, (2) the status of services authorized to be funded by the proceeds of this tax, and (3) the funds carried over from previous years and to be carried over to future years. Such report shall be available for inspection without charge to any property owner in the Town.

**§ 3.44.060 DELINQUENCY; REFUNDS.**

(A) To any amount of the tax created by this chapter which becomes delinquent, the Marin County Tax Collector shall add a penalty in an amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem tax until paid.

(B) Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the Town, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which such claim is founded, is filed with the Treasurer within one (1) year of the date of payment. The claim shall be filed by the person who paid the tax or such person's guardian, conservator, or the executor of her or his estate and shall contain the information required by Government Code section 910 for claims to which that section applies. No claim may be filed on behalf of other taxpayers or a class of taxpayers. If a claim is approved by the Town Council, the excess may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, his/her administrators or executors. Filing a timely and sufficient claim shall be a condition precedent to legal action against the Town for a refund of the tax.

**§ 3.44.070 AMENDMENT OF CHAPTER.**

The Town Council is hereby authorized to amend this chapter by three (3) affirmative votes of its members for the sole and limited purposes of carrying out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to permit the County Tax Collector to collect the special tax levied by this

chapter, or to re-assign the duties of public officials under this chapter. In no event, however, may the Town Council increase the tax amount specified in Section 3.44.030 or modify the specific and limited purposes for which the tax may be utilized as provided for in Section 3.44.040 without the approval of two-thirds of the voters of the Town voting on the question.

**§ 3.44.080 SEVERABILITY.**

If any section, or part thereof, of this chapter is held invalid or unenforceable by any court and such judgment becomes final, then that section, or part thereof, may be amended by this Council, by a majority vote, to conform with the judgment of such court, provided such amendment is consistent with the purpose and intent of this chapter. If any section, subsection, sentence, phrase or clause of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this chapter. The People of the Town of Fairfax hereby declare that they would have adopted this chapter and each section, subsection, sentence, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases, or clauses may be declared invalid.

**§ 3.44.090 TWO-THIRDS VOTER APPROVAL; EFFECTIVE DATE.**

An election to confirm and approve this Ordinance has been set for November 8, 2022. This ordinance shall be effective only if approved by two-thirds (2/3) of the voters voting upon this Ordinance and shall go into effect ten (10) days after the vote is declared by the Town Council.

**§ 3.44.100 SUNSET PROVISION.**

This Ordinance and the special parcel tax established herein shall expire and be of no further force or effect after midnight, June 30, 2027.

**§ 3.44.110 EXECUTION.**

The Town Mayor is hereby authorized to attest to the adoption of this Ordinance by signing where indicated below.”

The foregoing Ordinance was duly approved by the People of the Town of Fairfax at the General Municipal Election held on the 8<sup>th</sup> day of November, 2022.

\_\_\_\_\_  
Stephanie Hellman, Mayor

Attest:

\_\_\_\_\_  
Michele Gardner, Town Clerk

\_\_\_\_\_  
Date