

ORDINANCE NO. 874

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

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§ 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.

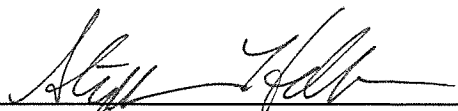
§ 3.44.100 SUNSET PROVISION.

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

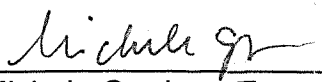
§ 3.44.110 EXECUTION.

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 8th day of November 2022.


Stephanie Hellman, Mayor

Attest:


Michele Gardner, Town Clerk