

3.42.010 - Title.

This Chapter shall be known and may be cited as "Parcel Tax for Planning and Construction of a New Albert Park Main Library and Community Center."

(Ord. No. 2044, § 3, 12-16-2024)

3.42.020 - Imposition.

- A. A special non-ad valorem parcel tax (hereinafter the "Parcel Tax") is hereby established and shall be levied annually on the owner of each parcel of taxable real property located within the City of San Rafael (the "City"), unless the owner is by law exempt from taxation, in which case, the Parcel Tax shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. The Parcel Tax is an excise tax on the use of property within the City.
- B. The Parcel Tax shall hereby be established and levied each year, commencing July 1st after the Effective Date, on each parcel of taxable real property, improved or unimproved, within the boundaries of the City at the rate of fourteen and one-half cents (\$0.145) per square foot of improved building area and seventy-five dollars (\$75.00) per vacant parcel.
- C. The collection of the Parcel Tax shall commence on July 1st after the Effective Date and continue for thirty (30) years thereafter or so long as bonds for the planning and construction of a new library and community center remain outstanding requiring debt service payments, whichever is longer.
- D. The Parcel Tax shall be collected by the Marin County Tax Collector (the "Tax Collector") at the same time and in the same manner and shall be subject to the same penalties as ad valorem property taxes collected by the Tax Collector. The collection of the Parcel Tax hereunder shall not decrease the funds available from other sources of the City in any period from the Effective Date hereof.
- E. For the purposes of this Chapter, a "parcel of taxable real property" shall be defined as any unit of real property located in the City which receives a separate tax bill for ad valorem property taxes from the Tax Collector. "Building" is defined as any structure having a roof supported by columns or walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial and industrial structures. "Improved parcel" is defined as a parcel on which there exists any building. "Vacant parcel" is defined as a parcel on which no building exists.
- F. The City shall be authorized to incur bonded indebtedness for eligible capital costs related to the planning and construction of a new library and community center as well as upgrades to San Rafael's branch libraries, utilizing the proceeds from the Parcel Tax to make principal and interest payments to service such debt.

- G. All property that the Tax Collector has determined to be otherwise exempt from property taxes, or on which no ad valorem property taxes have been levied, in any year shall also be exempt from the Parcel Tax in such year. The Tax Collector's determination of exemption or relief for any reason of any parcel from taxation, other than the Senior Citizen Exemption (defined below), shall be final on the taxpayer for purposes of this Chapter. Taxpayers desiring to challenge the Tax Collector's determination should do so under the procedures established by the Tax Collector's Office, applicable provisions of the California Revenue and Taxation Code or other applicable law. Taxpayers seeking any refund of taxes paid pursuant to this Chapter shall follow the procedures applicable to tax refunds pursuant to the California Revenue and Taxation Code and any other generally applicable law.
- H. An optional exemption (heretofore the "Senior Citizen Exemption") from the Parcel Tax will be made available annually to each individual in the City who attains 65 years of age prior to July 1 of the tax year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies for such exemption to the City on or before June 1st of each tax year, or during the first year of the tax at a date to be determined by the Tax Collector. Any application for such exemption must be submitted to the Tax Collector, pursuant to any rules and regulations of the Tax Collector.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.030 - Levy, collection, purpose.

- A. The proceeds of the Parcel Tax shall be deposited into a special fund, maintained by the City, which proceeds, together with any interest and any penalties thereon, collected each fiscal year shall be used solely for the purposes set forth in this Section. The proceeds from the Parcel Tax shall be expended only for these purposes.
- B. The proceeds collected by the levy of the Parcel Tax shall be used as follows:
1. The City shall be authorized to fund the planning, construction, equipping and furnishing of a new main library and community center, with associated parking lots, on City-owned property at Albert Park, located near 1st Street and B Street in Downtown San Rafael (the "Albert Park Main Library and Community Center"), and issue and sell bonds to provide financing for the specific capital projects listed below, subject to all of the accountability safeguards specified herein (hereinafter referred to as "Project" or "Projects").
 2. The Albert Park Main Library and Community Center Project shall be sized to meet total citywide library square footage requirements appropriate for a city the size of San Rafael (~0.70 - 0.75 square feet per capita) not including associated parking, outdoor spaces, and landscaping. The majority of the building square footage needed to achieve the total required citywide square footage of library space shall be provided by the Albert Park Main Library and Community Center Project, but this Initiative shall not preclude adding additional library square footage to the branch libraries as part of the effort to achieve the aforementioned total citywide library square footage requirements of ~0.70 - 0.75 SF per capita. The community center Project component at Albert Park should be sized, at minimum, to meet the current community center uses in that location at the time the Project is planned for construction.

3. All designs and planning for the Albert Park Main Library and Community Center shall include the preservation or relocation of the existing Lonatense Gardens at Albert Park.
 4. Provided that sufficient funding is available from the proceeds of the Parcel Tax to fund the planning and construction of a new Albert Park Main Library and Community Center, additional funding from the Parcel Tax may also be used to fund upgrades, renovations, remodeling, technology improvements, and furnishing/equipment improvements at Pickleweed Branch Library and Terra Linda Branch Library.
 5. Each Project described herein is assumed to include its share of costs of bond issuance, architectural, engineering, legal and similar planning costs; litigation costs; construction management; Project bond consultants; staff development and training expenses associated with learning construction techniques and approaches and new equipment and systems; the furnishing and equipping of all Projects, including equipment to maintain facilities in a safe and clean condition; and a customary contingency for unforeseen design and construction costs. Payment of the costs of preparation of facilities planning and Project implementation studies, feasibility and assessment reviews, master planning, environmental studies, permit and inspection fees, studies and assessments, including ADA and seismic, and temporary housing and relocation costs for dislocated programs or activities caused or necessitated by Projects are permissible expenditures.
 6. The final cost of each Project will be determined as plans are finalized and Projects are completed. Based on the final costs of each Project, certain of the Projects described above may be delayed or may not be completed. Necessary site preparation, grading or restoration may occur in connection with new construction, including ingress and egress, removing, replacing or installing irrigation, utility lines, trees and landscaping, relocating fire access roads and acquiring any necessary easements, leases, licenses or rights of way to the property.
 7. Proceeds from the Parcel Tax shall be used only for the planning, construction, equipping and furnishing of the facilities and grounds identified in this section, and not for any other purpose, including administrator salaries and other operating expenses, in accordance with applicable law.
 8. Where feasible, Projects may be completed in partnership with other public or private agencies on a joint use basis using Parcel Tax proceeds or related bonded indebtedness, subject to federal tax rules and regulations.
- C. The purposes set forth in this Section shall constitute the specific purposes of this Chapter, which are specific and legally binding limitations on how the proceeds of the Parcel Tax may be spent. The proceeds of the Parcel Tax shall be used only for such purposes and shall not fund any purpose other than those set forth herein.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.040 - City annual report.

The City shall prepare a report on at least an annual basis which shows the amount of funds collected and expended, and the status of any Project required or authorized to be funded, by the Parcel Tax. The City shall file each report with the Mayor, City Council and the oversight committee referenced in this Chapter.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.050 - Parcel tax funds shall not replace existing funding.

- A. The People of the City of San Rafael find and declare that, absent the Parcel Tax funds, the City would require more resources than are currently provided to plan, construct, equip and furnish a new library and community center. In adopting this Parcel Tax, the People of the City are providing new, additional City resources to complement, but not to replace or supplant, any or all pre-existing City, State, Federal or other funding for the planning, construction, equipping and furnishing of a new library.
- B. Consistent with subsection (A), the People of the City of San Rafael specifically find and declare that their contributions to and disbursements from the special Parcel Tax fund authorized by this Chapter are discretionary expenditures by the City for the direct benefit of the residents of the City. In the event that the State attempts, directly or indirectly, to redistribute these expenditures to other jurisdictions or to offset or reduce State or Federal funding to the City because of the contributions to and disbursements from the special Parcel Tax fund authorized by this Chapter, the City shall transfer said monies that would otherwise be distributed each year from the special Parcel Tax fund to such other fund as the City Council may designate, to be spent for purposes which are substantially equivalent to the purposes set forth in this Chapter.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.060 - Increase in appropriations limit.

To the extent that the revenue from the Parcel Tax is in excess of the spending limit for the City, as provided for in applicable provisions of the California Constitution and State law, the approval of the Parcel Tax by the voters shall constitute approval to increase the City's spending limit in an amount equal to the revenue derived from the Parcel Tax for the maximum period of time as allowed by law.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.070 - Fiscal accountability protections and oversight.

Starting with the first operative year of this Chapter, the City shall establish an oversight committee comprised of San Rafael residents to submit a report on at least an annual basis to the Mayor and City Council evaluating whether the proceeds from the Parcel Tax are being properly expended for the purposes set forth in this Chapter. Proceeds from the Parcel Tax shall be subject to the City's generally applicable independent annual audit procedures and requirements.

(Ord. No. 2044, § 3, 12-16-2024)

3.42.080 - Preservation of Historic Carnegie Library.

The People of the City of San Rafael specifically find and declare that the historic Carnegie Library building constructed in 1909 in Downtown San Rafael is an essential element of the City's history, architecture and character and shall be preserved for future use. Within two (2) years of the Effective Date of this Measure, the San Rafael City Council shall initiate a public planning process related to the preservation of the historic San Rafael Carnegie Library building for ongoing civic, community or community-serving commercial uses. The planning process shall guide the development of a proposal, to be presented to the community, for the preservation and reuse of the historic Carnegie Library in Downtown San Rafael after the library vacates the building.

(Ord. No. 2044, § 3, 12-16-2024)