

FULL TEXT OF MEASURE

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF SAN RAFAEL AMENDING CHAPTER 3.36 OF THE SAN RAFAEL MUNICIPAL CODE EXTENDING, REVISING AND INCREASING THE EXISTING SPECIAL LIBRARY SERVICES PARCEL TAX SUBJECT TO APPROVAL OF TWO-THIRDS OF THE ELECTORS VOTING ON THE TAX MEASURE AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, JUNE 7, 2016

The City Council of the City of San Rafael hereby makes the following findings in connection with the adoption of this Ordinance:

DIVISION 1.

WHEREAS, in 2010, the San Rafael community voted in favor of Measure C, adding Chapter 3.36 to the San Rafael Municipal Code establishing a local special parcel tax dedicated to public library services and facilities as authorized by Government Code section 53717; and

WHEREAS, the City has used these funds for a number of purposes, including staffing, providing, maintaining and improving hours of operation, services, equipment, and materials at the San Rafael Public Library; providing and improving programs and materials for children, teens, adults, seniors, literacy learners and people with disabilities at the San Rafael Public Library; and

WHEREAS, given the fiscal challenges that all cities have faced in recent years, Measure C proved essential for maintaining necessary library services in San Rafael; and

WHEREAS, Measure C funding is scheduled to expire, and if the City were to address this loss of locally-controlled funding with expenditure reductions alone it would have to consider cuts to open hours at the Pickleweed and Downtown libraries, book and periodical purchases, licensed digital resources and eBooks, and outreach to schools; and

WHEREAS, after study of the financial issues facing the City, and following numerous discussions with residents, neighborhood associations and business and service groups, and after extensive efforts to gauge the public's opinions and priorities through several surveys of San Rafael residents, the City Council has determined that the most prudent, reasonable and financially responsible action it can take to preserve an adequate level of library services is to place before the voters a ballot measure to extend the existing special library parcel tax for a period of 9 years, and to recommend its adoption to the voters; and

WHEREAS, if the extended and increased special parcel tax is approved by the voters at the municipal election on June 7, 2016, the existing tax will remain in effect until June 30, 2017, and the extended and increased tax will become effective on July 1, 2017;

NOW THEREFORE, the City Council of the City of San Rafael does hereby Ordain as follows:

DIVISION 2.

Chapter 3.36 of the San Rafael Municipal Code is hereby amended to read in its entirety as follows:

Chapter 3.36

SPECIAL LIBRARY SERVICES PARCEL TAX

3.36.010 -- Purposes.

This Chapter is adopted to achieve the following, among other purposes, and the City Council directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To staff, provide, and maintain hours of operation, services, equipment, and materials at the San Rafael Public Library; and
- B. To provide programs and materials for children, teens, adults, seniors, literacy learners and people with disabilities at the San Rafael Public Library.

3.36.020 -- Definitions.

As used in this Chapter:

- A. “Library” means the San Rafael Public Library;
- B. “Living unit” means an individual dwelling space intended for occupancy by one or more persons, and shall specifically include a manufactured home/mobilehome as defined in section 20.04.020H of this Code.
- C. “Parcel” means any parcel of land, vacant, or improved, and wholly or partially located within the City of San Rafael, for which the County Assessor of Marin County has assigned an assessor’s identification number for purposes of property tax collection.
- D. “Single family residential parcel” means any parcel that is determined by the City of San Rafael from records on file with the County of Marin or the City of San Rafael to be used or zoned to allow for a single primary living unit, regardless whether such parcel may be

designated on the rolls of the County Assessor as “subject to exemption,” and may include an attached single family residence such as a condominium, townhouse or stock cooperative.

E. “Multifamily residential parcel” means any parcel used or zoned for multiple living units as determined by the City of San Rafael from records on file with the County of Marin or the City of San Rafael, and including but not limited to parcels designated on the rolls of the Marin County Assessor as used for multiple family or duplex residential use, and such parcels that may be designated for multiple manufactured homes/mobilehomes, or as “subject to exemption.”

F. “Nonresidential parcel” means any parcel that is not a “single family residential parcel” or a “multifamily residential parcel” or an “other residential parcel” as defined herein.

G. “Other residential parcel” means any parcel other than a “single family residential parcel” or “multifamily residential parcel” that is improved with or zoned to allow one or more living units as determined by the City of San Rafael from records on file with the County of Marin or the City of San Rafael, including but not limited to a parcel with mixed residential and other use, a parcel with a “second dwelling unit” as defined in section 14.03.030 of this Code, and a parcel that may be designated for multiple manufactured homes/mobilehomes, and regardless whether such parcel may be designated on the rolls of the Marin County Assessor as “subject to exemption,” commercial, or industrial.

H. “Tax” means the Special Library Services Parcel Tax imposed under the provisions of this Chapter.

3.36.030 -- Imposition of Tax.

An annual Special Library Services Parcel Tax is hereby imposed pursuant to City Charter and Government Code section 53717 on each parcel within the City of San Rafael for the purposes set forth in this Chapter, at the following rates:

Single family residential parcel:	Fifty-nine dollars (\$59) per parcel.
Multifamily residential parcel or Other residential parcel:	Fifty-nine dollars (\$59) per parcel plus Ten dollars (\$10) per living unit in excess of one, up to a maximum tax of \$1,000 per year per parcel.
Nonresidential parcel:	Fifty-nine dollars (\$59) per parcel.

The foregoing tax rates shall be adjusted annually after the 2017-2018 fiscal year, commensurate with the annual percentage increase, if any, in the previous fiscal year to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers (“CPI”), not to exceed 3%

annually. In no event shall such adjustment cause the foregoing tax rates to be adjusted downward.

3.36.040 – Term.

The Special Library Services Parcel Tax imposed by this Chapter shall be levied annually for nine (9) years commencing in fiscal year 2017-2018.

3.36.050 -- Proceeds of Tax; Accountability Measures.

All proceeds of the Special Library Services Parcel Tax imposed and levied pursuant to this Chapter shall be deposited into a separate “Special Library Services Parcel Tax” account to be used exclusively locally for the Library for the purposes set forth in this Chapter. The City’s Finance Director shall prepare an annual report pursuant to Government Code Section 50075.3.

3.36.060 – Persons Liable for Tax; Collection of Tax.

The tax imposed by this Chapter is not an ad valorem tax on property. The tax imposed by this Chapter is due from every person who is the owner of a parcel within the City of San Rafael, as reflected upon the rolls of the County Assessor of Marin County, unless that person or parcel is otherwise exempted by this Chapter. The Marin County Tax Collector shall collect the tax in the same manner and subject to the same penalties as County property taxes are collected. The full amount due under this Chapter shall constitute a debt to the City. An action for the collection of any amount due may be commenced in the name of the City in any court having jurisdiction of the cause.

3.36.070 – Exclusions and Exemptions.

A. Nothing in this chapter shall be construed as imposing a tax upon any person where imposition of such tax upon that person would be in violation of either the United States Constitution or the California State Constitution or other applicable law.

B. The tax imposed by this chapter shall not be levied in any tax year upon any federal, state or local governmental entity.

C. Any owner of a single family residential parcel, as defined herein, used solely for owner-occupied single-family residential purposes who has attained, or will have attained, the age of 65 years or older prior to July 1 of the tax year, may obtain an exemption from the Special Library Services Parcel Tax for that parcel upon approval of an application of such owner submitted to the Library Director or his or her designee. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence.

3.36.080 -- Independent Resident Oversight.

Within 60 days after the effective date of this Chapter, the City Council shall establish a Special Library Parcel Tax Committee to review the collection and expenditure of tax revenues collected under the authority of this Chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.

DIVISION 3:

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Council hereby declares that it would have adopted the Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid.

DIVISION 4:

This ordinance levying the tax described herein shall be effective ten days after the date on which the City Council has declared its approval by at least two-thirds of the City's electors voting at the special municipal election to be held on Tuesday, June 7, 2016; and the Special Library Services Parcel Tax so established shall be levied annually for nine (9) years, beginning in fiscal year 2017-2018 and shall thereafter expire unless extended with the approval of two-thirds of the electors voting upon the extension at a general or special municipal election.