

FIRST 3/29

**CITY OF SAN RAFAEL  
MEASURE D**

<b>D</b> MEASURE D: To provide a critical, consistent, locally-controlled funding source, augmenting current general fund allocations for the San Rafael Public Library to maintain library hours, equipment, materials, and services for children, teens, and adults, shall the City of San Rafael be authorized to levy an annual \$59 parcel tax (slightly higher for multiple-residential unit parcels) for a period of nine (9) years with annual CPI adjustment, oversight by an independent citizens committee and exemptions for senior citizens?	YES
	NO

**CITY ATTORNEY'S IMPARTIAL ANALYSIS  
OF MEASURE D**

The San Rafael City Council has placed this measure on the ballot. If approved by the voters, this measure would extend, revise, and increase the existing Special Library Services Parcel Tax on residential and nonresidential parcels in San Rafael.

San Rafael's existing Special Library Services Parcel Tax is set to expire on June 30, 2017. This measure would extend the parcel tax for an additional nine years starting July 1, 2017.

The measure would increase the tax rate for Single Family Residential Parcels and Nonresidential Parcels from \$49 to \$59 per parcel per year. For other parcels with one or more living units, the measure would increase the tax rate from \$49 per parcel plus \$10 per living unit (to a maximum of \$1,000) per year, to \$59 per parcel plus \$10 per living unit (to a maximum of \$1,000) per year. This measure would also provide for annual adjustments of the tax rate, starting in the second year, commensurate with the annual percentage increase, if any, to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers ("CPI"), but not to exceed 3% annually. The tax would be included on and payable with the property owner's Marin County property tax bill.

Under the existing Special Library Services Parcel Tax, some parcels that are improved with one or more living units may not have been assessed for the tax, because they are not designated on the Marin County Assessor's Office roll as "single family residential" or "multiple family residential." This measure would revise definitions used in the existing tax for "Single Family Residential Parcel", "Multifamily Residential Parcel", and "Nonresidential Parcel", and add a new definition of "Other Residential Parcel", in order to include for taxation all parcels with one or more living units, regardless of how they are designated on the County Assessor's roll. These revisions may result in a change in the Special Library Services Parcel Tax assessment for some parcels beginning on July 1, 2017.

The measure would provide an exemption from the tax, upon approved application to the Library Director, for a person 65 years or older who owns a parcel used solely for owner-occupied single family residential purposes.

The measure would require that the tax proceeds be used only locally to staff, provide, and maintain hours of operation, services, equipment, programs and materials at the San Rafael Public Library.

The measure would require that the tax proceeds be placed into a separate account subject to an annual report by the City's Finance Director.

The measure would require the City Council, within 60 days after passage of the measure, to establish an independent residents' oversight committee to review the collection and expenditure of tax revenues, with duties to be established by resolution of the City Council.

To become effective, this measure must be approved by two-thirds of the electors voting at the election.

A YES vote approves the measure.

A NO vote rejects the measure.

s/ROBERT F. EPSTEIN  
City Attorney, of San Rafael

## TAX RATE STATEMENT FOR BOND MEASURE D

An election will be held in the Marin Community College District (the "District") on June 7, 2016 to authorize the sale of \$265,000,000 in general obligation bonds. If such bonds are authorized and sold, principal and interest on the bonds will be payable only from the proceeds of tax levies made on the taxable property in the District. These estimates are based on projections derived from information obtained from official sources and other demonstrable factors. The actual tax rates and the years in which they will apply may vary depending on the timing of bond sales, the amount of bonds sold at each sale, and actual increases in assessed valuations. The following information is submitted in compliance with Sections 9400-9404 of the California Elections Code.

- i. The best estimate of the tax rate that would be required to fund this bond issue during the first fiscal year after the sale of the first series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is \$0.01850 per \$100 (\$18.50 per \$100,000) of assessed valuation in fiscal year 2017-18.
- ii. The best estimate of the tax rate that would be required to fund this bond issue during the first fiscal year after the sale of the last series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is \$0.01850 per \$100 (\$18.50 per \$100,000) of assessed valuation in fiscal year 2025-26.
- iii. The best estimate of the highest tax rate that would be required to fund this bond issue, based on estimated assessed valuations available at the time of filing this statement, is \$0.01850 per \$100 (\$18.50 per \$100,000) of assessed valuation, which is projected to be the same in every fiscal year the bonds remain outstanding.
- iv. The best estimate from official sources of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is approximately \$420,000,000.

Based upon the forgoing and projections of the District's assessed valuation, the timing of the bond sales and the amount of bonds sold at any given time will be determined by the needs of the District and other factors. Actual assessed valuations will depend upon the amount and value of taxable property within the District as determined by the Marin County Assessor in the assessment and the equalization process.

Voters should note that the estimated tax rates are based on the assessed value of taxable property in the District as shown on the County's official tax rolls, not on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.

s/DAVID WAIN COON, Ed.D.  
Superintendent/President  
Marin Community College District

## ARGUMENT IN FAVOR OF MEASURE D

We are enthusiastically asking you to vote YES ON MEASURE D.

More than 30,000 of your neighbors use San Rafael public libraries annually. Libraries are the biggest source of pre-kindergarten readiness and early childhood literacy. Our libraries offer resources for learning new skills to increase productivity, assisting local businesses and entrepreneurs, helping families improve their economic livelihood and expanding the world of our children.

In 2010 you supported Measure C to:

- expand library hours
- increase print and online resources
- complete maintenance improvements
- provide hundreds of new classes, storytimes, and workshops

In just six years we've:

- expanded library hours
- increased digital content check-outs 325%
- increased library visits 24%
- increased online research materials use 200 times!

—and more!

San Rafael libraries make your money go farther by sharing books and digital content with other Marin libraries. So, why are we asking for your support on Measure D? Next year Measure C expires; your ongoing investment will make it possible to continue this success. Measure D will help:

- maintain library hours and prevent closures
- enhance and maintain collections of books and digital materials for all ages
- enhance school outreach programs
- provide services for people with disabilities
- provide job-seekers access to employment tools and opportunities
- provide research resources for students

An appointed Residents Oversight Committee will ensure that the money is used as intended. Measure D offers an exemption for seniors so those on fixed incomes won't be unfairly burdened. All measure D tax dollars will stay in San Rafael.

Our libraries can change lives! Make sure this resource remains available to every San Rafael resident.

Join your neighbors, local librarians, parents, teachers, and us — VOTE YES ON MEASURE D!

To learn more visit: [www.SupportSanRafaelLibraries.com](http://www.SupportSanRafaelLibraries.com) and [Facebook.com/SupportSanRafaelLibraries](https://Facebook.com/SupportSanRafaelLibraries)

s/GARY O. PHILLIPS

Mayor of San Rafael

s/KATE COLIN

Vice-Mayor, City of San Rafael  
s/ALBERT J. BORO

Former Mayor of San Rafael

s/MICHAEL WATENPAUGH

Superintendent San Rafael City Schools

s/PATRICIA GARBARINO

Trustee, Marin County Board of Education

**NO ARGUMENT AGAINST MEASURE D  
WAS SUBMITTED.**

**FULL TEXT OF MEASURE D  
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.