

## **Town of San Anselmo Library**

### **Staff Report**

**January 29, 2014**

**For February 11, 2014 Meeting**

**To:** San Anselmo Town Council  
**From:** Linda Kenton, Town Librarian  
**Subject:** Library Parcel Tax Renewal

#### **Recommendation**

That the Town Council provide direction to staff on how to proceed with the Library Parcel Tax renewal.

#### **Background**

On January 28, 2014, the Town Council received a report about the Library Parcel Tax Renewal (Attachment 1). In it, three alternatives for the parcel tax renewal were presented. The Council agreed that levying the tax for nine rather than seven years was preferred. However, the Council did not reach consensus on the amount to be levied. Staff was given direction to return with a compromise plan that would continue to fund the Library's needs while bringing consensus to members of the Town Council.

#### **Discussion**

The \$49.00 parcel tax has enabled the Library to fund increased open hours, to hire a Children's Librarian and to greatly improve services and programs for all age groups. This fact is supported by the Library Parcel Tax Oversight committee which reviews and reports on an annual basis. In addition, the community consistently reports high satisfaction with the Library through positive comments to the staff and the Council.

The Library staff and its supporters feel strongly that the parcel tax amount should be raised in order to maintain the services made possible by the tax. It would be preferred to include an escalator into the ballot measure to ensure that the gains made could be maintained and ideally, additional hours and services could be added in the future. As was indicated at the previous Council meeting, purchasing power will decrease in coming years. Cost of materials, services, programs and staff will continue to rise so that having a built-in escalator would help address this issue.

## **Analysis**

To remain at the \$49.00 parcel tax level endangers the many gains made for our San Anselmo community. \$221,000.00 would not keep up with costs and would eliminate the possibility of enhancing services for all age groups.

How much to increase the tax, particularly one levied for nine years, requires a balance between maintaining the current Library program, with the hope of continued improvement, with what the voters can bear. The 2013-14 Library fund budget spends all monies received. This is in contrast to Marin County Free Library which deposits its parcel tax money into the general fund. We account for every expenditure and carefully budget for staff, materials, programs, technology and supplies.

It would be an asset to be able to tell voters exactly what amount will appear on their property tax bill. A defined cost of living increase can be itemized, year by year. There are no surprises. The CPI index could vary significantly, especially over a nine year period, leaving the taxpayer unclear about how much the library parcel tax will be.

The Library would like to continue to consider and add new and improved services for the San Anselmo community. If the parcel tax isn't increased, not only would we be unable to fulfill this goal, but we would lose ground and have to give up some services. We will always budget with what we have, but the community has high expectations for the Library and none of us wants to disappoint our constituents.

## **Fiscal Impact**

Town Council indicated that the five Council members agree to levy a nine year tax.

The ideal Library tax would increase from \$49.00 to \$54.00 which is a \$1.00 increase for each year of the original 2010 tax, a modest amount.

There are 4719 parcels in San Anselmo. The current Library Parcel Tax should collect about \$231,000.00, but due to exemptions, \$220,000.00 is actually received. There is low income provision that exempts qualified people from this tax. This revenue is budgeted and spent in its entirety to fulfill the intent of the ballot measure. It would be expected that the new parcel tax would follow this same pattern.

There are three new alternatives for increasing the tax amount for your consideration. Alternative 1 remains, as it was the one endorsed by our Library support groups. Please note that the original options presented at the January 28 meeting are in Attachment 1. The second

alternative increases the tax to \$54.00 but the escalator is reduced to 2%. The third and fourth alternatives drop the parcel tax to \$52, but the escalator is pegged at 3% and 2% respectively.

**Alternative 1:**

Increase the tax to \$54.00, with a 3% cost of living increase each year, to provide approximately \$254,000.00 in the first year and end with \$322,000.00 to continue to improve services to the community and to cover increased costs. This is the option endorsed by the community group working on the tax renewal and by the Friends of the Library:

| <b>\$54.00, 9-Year Parcel tax with 3.00% Cost of Living (COLA) annual percentage increase</b> |                |            |                |
|---|----------------|------------|----------------|
|   |                | <b>TAX</b> | <b>REVENUE</b> |
| <b>Year 1</b>   | <b>2015-16</b> | \$54.00    | \$254,826      |
| <b>Year 2</b>   | <b>2016-17</b> | \$55.62    | \$262,471      |
| <b>Year 3</b>   | <b>2017-18</b> | \$57.29    | \$270,345      |
| <b>Year 4</b>   | <b>2018-19</b> | \$59.01    | \$278,455      |
| <b>Year 5</b>   | <b>2019-20</b> | \$60.78    | \$286,809      |
| <b>Year 6</b>   | <b>2020-21</b> | \$62.60    | \$295,413      |
| <b>Year 7</b>   | <b>2021-22</b> | \$64.48    | \$304,276      |
| <b>Year 8</b>   | <b>2022-23</b> | \$66.41    | \$313,388      |
| <b>Year 9</b>   | <b>2023-24</b> | \$68.40    | \$322,779      |

**Alternative 2:**

Increase the tax to \$54.00, with a 2% cost of living increase each year, to provide approximately \$254,000.00 in the first year and end with \$298,000.00 to continue to improve services to the community and to cover increased costs.

| <b>\$54.00, 9-Year Parcel tax with 2.00% Cost of Living (COLA) annual percentage increase</b> |                |            |                |
|---|----------------|------------|----------------|
|   |                | <b>TAX</b> | <b>REVENUE</b> |
| <b>Year 1</b>   | <b>2015-16</b> | \$54.00    | \$254,826      |
| <b>Year 2</b>   | <b>2016-17</b> | \$55.08    | \$259,922      |
| <b>Year 3</b>   | <b>2017-18</b> | \$56.18    | \$265,113      |
| <b>Year 4</b>   | <b>2018-19</b> | \$57.30    | \$270,398      |
| <b>Year 5</b>   | <b>2019-20</b> | \$58.44    | \$275,778      |
| <b>Year 6</b>   | <b>2020-21</b> | \$59.60    | \$281,252      |
| <b>Year 7</b>   | <b>2021-22</b> | \$60.79    | \$286,868      |
| <b>Year 8</b>   | <b>2022-23</b> | \$62.00    | \$292,578      |
| <b>Year 9</b>   | <b>2023-24</b> | \$63.24    | \$298,429      |

**Alternative 3:**

Increase the tax to \$52.00, with a 3% cost of living increase each year, to provide approximately \$245,000.00 in the first year and end with \$310,000.00 to continue to improve services to the community and to cover increased costs.

| <b>\$52.00, 9-Year Parcel tax with 3.00% Cost of Living (COLA) annual percentage increase</b> |                |            |                |
|---|----------------|------------|----------------|
|   |                | <b>TAX</b> | <b>REVENUE</b> |
| <b>Year 1</b>   | <b>2015-16</b> | \$52.00    | \$245,388      |
| <b>Year 2</b>   | <b>2016-17</b> | \$53.56    | \$252,744      |
| <b>Year 3</b>   | <b>2017-18</b> | \$55.16    | \$260,300      |
| <b>Year 4</b>   | <b>2018-19</b> | \$56.81    | \$268,086      |
| <b>Year 5</b>   | <b>2019-20</b> | \$58.51    | \$276,108      |
| <b>Year 6</b>   | <b>2020-21</b> | \$60.26    | \$204,366      |
| <b>Year 7</b>   | <b>2021-22</b> | \$62.06    | \$292,861      |
| <b>Year 8</b>   | <b>2022-23</b> | \$63.93    | \$301,685      |
| <b>Year 9</b>   | <b>2023-24</b> | \$65.83    | \$310,651      |

**Alternative 4:**

Increase the tax to \$52.00, with a 3% cost of living increase each year, to provide approximately \$245,000.00 in the first year and end with \$287,000.00 to continue to improve services to the community and to cover increased costs.

| <b>\$52.00, 9-Year Parcel tax with 2.00% Cost of Living (COLA) annual percentage increase</b> |                |            |                |
|---|----------------|------------|----------------|
|   |                | <b>TAX</b> | <b>REVENUE</b> |
| <b>Year 1</b>   | <b>2015-16</b> | \$52.00    | \$245,388      |
| <b>Year 2</b>   | <b>2016-17</b> | \$53.04    | \$250,295      |
| <b>Year 3</b>   | <b>2017-18</b> | \$54.10    | \$255,297      |
| <b>Year 4</b>   | <b>2018-19</b> | \$55.18    | \$260,394      |
| <b>Year 5</b>   | <b>2019-20</b> | \$56.28    | \$265,585      |
| <b>Year 6</b>   | <b>2020-21</b> | \$57.40    | \$270,870      |
| <b>Year 7</b>   | <b>2021-22</b> | \$58.54    | \$276,250      |
| <b>Year 8</b>   | <b>2022-23</b> | \$59.71    | \$281,177      |
| <b>Year 9</b>   | <b>2023-24</b> | \$60.90    | \$287,387      |

All four alternatives are presented on the following page to facilitate comparison.

### Alternative 1

| <b>\$54.00, 9-Year Parcel tax with 3.00%<br/>Cost of Living (COLA) annual percentage<br/>increase</b> |         |            |                |
|---|---------|------------|----------------|
|   |         | <b>TAX</b> | <b>REVENUE</b> |
| Year 1  | 2015-16 | \$54.00    | \$254,826      |
| Year 2  | 2016-17 | \$55.62    | \$262,471      |
| Year 3  | 2017-18 | \$57.29    | \$270,345      |
| Year 4  | 2018-19 | \$59.01    | \$278,455      |
| Year 5  | 2019-20 | \$60.78    | \$286,809      |
| Year 6  | 2020-21 | \$62.60    | \$295,413      |
| Year 7  | 2021-22 | \$64.48    | \$304,276      |
| Year 8  | 2022-23 | \$66.41    | \$313,388      |
| Year 9  | 2023-24 | \$68.40    | \$322,779      |

### Alternative 2

| <b>\$54.00, 9-Year Parcel tax with 2.00%<br/>Cost of Living (COLA) annual percentage<br/>increase</b> |         |            |                |
|---|---------|------------|----------------|
|   |         | <b>TAX</b> | <b>REVENUE</b> |
| Year 1  | 2015-16 | \$54.00    | \$254,826      |
| Year 2  | 2016-17 | \$55.08    | \$259,922      |
| Year 3  | 2017-18 | \$56.18    | \$265,113      |
| Year 4  | 2018-19 | \$57.30    | \$270,398      |
| Year 5  | 2019-20 | \$58.44    | \$275,778      |
| Year 6  | 2020-21 | \$59.60    | \$281,252      |
| Year 7  | 2021-22 | \$60.79    | \$286,868      |
| Year 8  | 2022-23 | \$62.00    | \$292,578      |
| Year 9  | 2023-24 | \$63.24    | \$298,429      |

### Alternative 3

| <b>\$52.00, 9-Year Parcel tax with 3.00%<br/>Cost of Living (COLA) annual percentage<br/>increase</b> |         |            |                |
|---|---------|------------|----------------|
|   |         | <b>TAX</b> | <b>REVENUE</b> |
| Year 1  | 2015-16 | \$52.00    | \$245,388      |
| Year 2  | 2016-17 | \$53.56    | \$252,744      |
| Year 3  | 2017-18 | \$55.16    | \$260,300      |
| Year 4  | 2018-19 | \$56.81    | \$268,086      |
| Year 5  | 2019-20 | \$58.51    | \$276,108      |
| Year 6  | 2020-21 | \$60.26    | \$204,366      |
| Year 7  | 2021-22 | \$62.06    | \$292,861      |
| Year 8  | 2022-23 | \$63.93    | \$301,685      |
| Year 9  | 2023-24 | \$65.83    | \$310,651      |

### Alternative 4

| <b>\$52.00, 9-Year Parcel tax with 2.00%<br/>Cost of Living (COLA) annual percentage<br/>increase</b> |         |            |                |
|---|---------|------------|----------------|
|   |         | <b>TAX</b> | <b>REVENUE</b> |
| Year 1  | 2015-16 | \$52.00    | \$245,388      |
| Year 2  | 2016-17 | \$53.04    | \$250,295      |
| Year 3  | 2017-18 | \$54.10    | \$255,297      |
| Year 4  | 2018-19 | \$55.18    | \$260,394      |
| Year 5  | 2019-20 | \$56.28    | \$265,585      |
| Year 6  | 2020-21 | \$57.40    | \$270,870      |
| Year 7  | 2021-22 | \$58.54    | \$276,250      |
| Year 8  | 2022-23 | \$59.71    | \$281,177      |
| Year 9  | 2023-24 | \$60.90    | \$287,387      |

## **Process**

The timeline for a June 2014 election means the Town must submit the resolution and draft ordinance to the County by Tuesday, March 4, 2014. The Council would therefore need to consider a resolution and draft ordinance at the February 25 meeting.

## **Conclusion**

The need to renew the Library Parcel Tax is clear. The improved services and programs available at the library meet and exceed the expectations and intent of the San Anselmo community. Providing for a nine year tax enables the library and its' supporters to focus on the library and not on the almost immediate need to plan for a renewal.

The fact that buying power decreases over time is also clear. Therefore, in order to maintain the increased open hours, improved children's services, including a special Children's Librarian and general enhanced services, it is necessary to raise the parcel tax amount.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "L. Kenton".

Linda Kenton  
Town Librarian

## **ATTACHMENT 1**

### **Town of San Anselmo Library**

#### **Staff Report**

**January 16, 2014**

**For January 28, 2014 Meeting**

**To:** San Anselmo Town Council  
**From:** Linda Kenton, Town Librarian  
**Subject:** Library Parcel Tax Renewal

#### **Recommendation**

That the Town Council provide direction to staff on how to proceed with the Library Parcel Tax renewal.

#### **Background**

On June 8, 2010, the voters of San Anselmo passed Measure B (Attachment 1) with 75.8% majority of the vote, establishing a \$49.00 Library Parcel Tax. The ballot initiative, prepared by Library supporters, called for the Town to increase San Anselmo Library open hours, improve children's services at the library including hiring a special children's Librarian, and enhance general Library services. The tax was slated to last five years, expiring in June 2015. Three Marin library jurisdictions sought support from their respective voters in June 2010. The San Anselmo Public Library joined the Marin County Free Library and the San Rafael Public Library by each asking for a \$49.00 parcel tax. San Anselmo and the County asked for a five year tax while San Rafael asked for seven years. All measures passed with San Anselmo by 75.8%, Marin County Free Library by 74.8% and San Rafael Public Library by 70.2%.

The Town Council established the Library Parcel Tax Oversight Committee in November 2010 to ensure accountability and transparency for these funds. The committee has reported to the Town Council each year that the tax funds are being spent according to the ballot language and the will of the people.

#### **Discussion**

In anticipation of the June 2015 expiration, my colleague at Marin County Free Library and I consulted about how each jurisdiction was approaching the renewal. We agreed it is prudent to seek the voters' support for a renewal well before the expiration. That could put the Library parcel tax renewal on the November 2014 ballot. The County Library is planning to seek a renewal on the June 2014 ballot due to the expected heft of the November ballot and the

presumed expectation that it could negatively impact a library renewal. The County Library has decided to seek a nine year tax starting with \$49.00 and increasing each year according to the CPI which has averaged 1.5-2% in the previous two years. By going to the voters in June, San Anselmo would benefit from the momentum created by the two library jurisdictions seeking renewal together.

Given the increased costs of employees and materials, both jurisdictions have explored the possibility of increasing the dollar amount of the tax and increasing the length of the parcel tax time frame. The County hired a consultant who conducted a survey which showed that County residents would support a renewal between seven to nine years (76%), and would support a cost of living increase each year built into the parcel tax (68% approval).

A small group of San Anselmo Library supporters has been meeting to discuss the Library tax renewal. Input from the San Anselmo community has been solicited. The consensus of the group is to ask the Town Council to put the renewal on the ballot, rather than proceed with another initiative.

## **Analysis**

The library tax renewal would maintain the gains made by the 2010 Library Parcel Tax. Almost since the beginning of the passage of the library tax, there has been conversation and concern among library supporters about its renewal. Extending the duration of the tax from five to seven years would help address this issue. However, it also means that the dollar amount must be sufficient to cover future costs.

It may be prudent at this time to raise the parcel tax amount because the purchasing power of \$49.00 will be considerably less in five to seven years. Cost of materials, services, programs and staff will continue to rise and \$49.00 will buy less as time elapses.

The Library has strong purchasing power as part of the MARINet Consortium. We have been able to acquire eBooks, eMagazines, Link+ (the statewide materials sharing service) and other important sources of information, but these are ongoing costs. In addition, we continue to consider new products/services and purchase those that are best and fit with our community.

Two regular and a number of extra-hire employees were hired as a result of the parcel tax and are paid from the Library tax fund. These employees support the extra open hours and the expanded children's program enacted after the passage of the tax as well as enhanced services for adults. Given that the Library is a service organization, it is to be expected that a significant portion of the budget is spent on employee costs.



## **Fiscal Impact**

It is recommended that the tax amount be increased and levied for seven instead of five years.

There are 4719 parcels in San Anselmo. The current Library Parcel Tax should collect about \$231,000.00, but due to exemptions, \$220,000.00 is actually received. This revenue is budgeted and spent in its entirety to fulfill the intent of the ballot measure.

There are three alternatives for increasing the tax amount for your consideration.

### **Alternative 1:**

Increase the tax to \$54.00, with a 3% cost of living increase each year, to provide approximately \$254,000.00 in the first year and end with \$304,000.00 to continue to improve services to the community and to cover increased costs. This is the option endorsed by the community group working on the tax renewal and by the Friends of the Library.

#### **Proposed Parcel Tax Assessment**

##### **7-Year Parcel Tax with 3.00% annual percentage increase**

|                 | <b>Tax</b> | <b>COLA</b> | <b>Revenue</b> |
|-----------------|------------|-------------|----------------|
| Year 1: 2015-16 | \$54.00    |             | \$254,826      |
| Year 2: 2016-17 | \$55.62    | 3.00%       | \$262,471      |
| Year 3: 2017-18 | \$57.29    | 3.00%       | \$270,345      |
| Year 4: 2018-19 | \$59.01    | 3.00%       | \$278,455      |
| Year 5: 2019-20 | \$60.78    | 3.00%       | \$286,809      |
| Year 6: 2020-21 | \$62.60    | 3.00%       | \$295,413      |
| Year 7: 2021-22 | \$64.48    | 3.00%       | \$304,276      |

### **Alternative 2:**

Increase the tax to \$54.00, with no increase for the seven-year life of the tax. This would yield \$254,826.00 annually and emulates the original parcel tax.

### **Alternative 3:**

Mirror the Marin County Free Library plan, as it is understood today, and continue a \$49.00 tax, increasing annually according to the CPI, which has averaged 1.5-2.0% for the previous two years and is slated at 0.5-2.0% this year. In this scenario the San Anselmo Library base tax would be raised to \$54.00 for seven years and would bring \$254,826.00 and would go up each year by the CPI.

The special Library parcel tax requires that the tax funding augment, not displace, funding provided by the Town. To that end, the ordinance requires that the tax continues to be levied only if the Town funding of the Library remains above 90% of the amount budgeted for 2008-09 (\$420,000.000). That figure was arrived at by taking the 2008-09 Library budget (\$536,509) and subtracting the budgeted donations from the Friends of the Library (\$67,215), budgeted State Library funding (\$24,853) and budgeted library fines (\$20,150). 90% of \$420,000 is \$378,000.

This is proposed to continue in the ballot measure, but with budget figures for 2012-13 (\$545,685.00). Subtracting the budgeted donations from the Friends of the Library (\$14,426), Library fundraising (\$600), Library grant (\$3450), and Library fines (\$27,470) amounts to \$499,739. 90% of \$499,739 is \$449, 765. There was no state funding during this time period.

### **Process**

The timeline for a June 2014 election means the Town must submit the resolution and draft ordinance to the County by Tuesday, March 4, 2014. The Council would therefore need to consider a resolution and draft ordinance at the February 11 or 25 meeting.

### **Conclusion**

The need to renew the Library Parcel Tax is clear. The improved services and programs available at the library meet and exceed the expectations and intent of the San Anselmo community. Providing for a seven year tax enables the library and its' supporters to focus on the library and not on the almost immediate need to plan for a renewal.

The fact that buying power decreases over time is also clear. Therefore, in order to maintain the increased open hours, improved children's services, including a special Children's Librarian and general enhanced services, it is necessary to raise the parcel tax amount.

Respectfully Submitted,



Linda Kenton

Town Librarian

## Attachment 1

### Town of San Anselmo Special Library Services Tax Measure

#### Ballot Language:

**Measure B: In order to increase San Anselmo Library open hours, improve children's services at the Library including hiring a special children's librarian, and enhance general Library serices, shall an ordinance be adopted approving a Special Library Services Tax of \$49.00 per year per real estate parcel located in the Town of San Anselmo, for a period of (5) five years, to be used to augment the money from the Town of San Anselmo's General Fund currently used to fund library services in San Anselmo?**

#### Chapter 7 Special Library Services Tax Law

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##### 8-7.01 Title.

This chapter shall be known as the "Special Library Services Tax Law of the Town of San Anselmo".

*(Ord. No. 1075, § 1, 7-13-2010)*

##### 8-7.02 Necessity, authority, and purpose.

The voters of San Anselmo hereby determine that the cost to maintain adequate library operating hours, staff and general services, and children's services for the residents of the Town of San Anselmo exceeds the amount of funds and revenues provided by the Town and generated from all other sources. The voters further determine that the levy of a special library services tax of Forty-nine and no/100ths (\$49.00) Dollars on each real estate parcel located in the Town of San Anselmo for a period of five (5) years, when added to all other current library funding and revenues, would be sufficient to maintain an adequate level of library services. Accordingly, a tax is imposed by this chapter pursuant to Section 37100.5 of the Government Code of the State of California.

*(Ord. No. 1075, § 1, 7-13-2010)*

##### 8-7.03 Tax imposed.

A special library services tax in the amount of Forty-nine and no/100ths (\$49.00) Dollars per year per parcel is hereby imposed effective July 1, 2010, and levied annually on each real estate parcel located in the Town of San Anselmo for a five-year period through and including June 30, 2015.

*(Ord. No. 1075, § 1, 7-13-2010)*

##### 8-7.04 Impact of Town funding of the library on the tax.

The express purpose of this tax is to augment funding currently provided by the Town of San Anselmo, and not to supplant or replace such funding. Therefore if, during the term of the tax set forth in Section 8-7.03, the Town should determine that conditions warrant a reduction in its annual funding of the library, the tax will continue to be levied only if Town funding of the library remains above ninety (90%) percent of the amount budgeted for 2008-2009, which is Four Hundred Twenty Thousand and no/100ths (\$420,000.00) Dollars. If the Town Council adopts a budget that reduces funding below that amount, this chapter will immediately become invalidated in its entirety and the tax will no longer be levied.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.05 Inviolability of tax revenue.**

Revenue to the library provided by this special library services tax may not under any circumstances be subject to appropriation to any purpose other than annual funding of the library.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.06 Increase of appropriations limit.**

Constitution Article XIII B, the appropriations limit for the Town of San Anselmo, will be increased one (1) times the aggregate sum authorized to be levied as a special tax in each of the years covered by this chapter.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.07 Use of County records.**

The records of the Marin County Assessor as of March 1st of each year may be used to determine the actual use of each parcel of real property for the purposes of determining the tax imposed by this chapter.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.08 Personal liability.**

The tax levied and imposed by this chapter shall be collected by the Marin County Tax Collector at the same time as, and along with, the property taxes collected by the Marin County Tax Collector. However, the tax shall not become a tax lien on the property against whose owner the tax is assessed. The owner of the property shall be personally liable for nonpayment of the tax.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.09 Deposit and use of funds from special library services tax.**

All proceeds from the taxes imposed and levied by this chapter shall be paid into the "Special Library Services Tax Account" to be used exclusively for increasing San Anselmo

Library open hours, improving children's services at the library including hiring a special children's librarian, and enhancement of general library services.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.10 Partial invalidity.**

If any section, subsection, sentence, phrase, or clause of this chapter is for any reason held by any court to be invalid, such invalidity shall not affect the remaining portions of this chapter. The voters hereby declare that they would have adopted this chapter, and each section, subsection, sentence, phrase, or clause thereof, irrespective of whether any one (1) or more sections, subsections, sentences, phrases, or clauses be declared for any reason invalid.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.11 Rebates/tax equity board.**

The Tax Equity Board established by resolution of the Town Council shall receive and act upon applications for full or partial rebates for persons claiming inability to pay the tax provided for in this chapter. (§1, Ord. 845, eff. August 9, 1983)

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.12 Exemptions.**

Improved property used exclusively for educational, scientific, charitable, or religious purposes owned and operated by institutions, foundations, or corporations organized and operated for educational, hospital, scientific, charitable, or religious purposes shall be granted an exemption to the tax imposed by this chapter on proof that any such organization has first qualified as an exempt organization under subsection (c) of Section 23701 of the Revenue and Taxation Code of the State of California, and subsection (3) of subsection (c) of Section 501 of the United States Internal Revenue Code of 1954.

*(Ord. No. 1075, § 1, 7-13-2010)*

#### **8-7.13 Penalty for disclosure of information on applications for rebate of special library services tax.**

Any person disclosing the name of any person and any financial information obtained from an application for a rebate of a special library services tax shall be guilty of an infraction.

*(Ord. No. 1075, § 1, 7-13-2010)*

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