

**TOWN OF SAN ANSELMO
STAFF REPORT
February 12, 2014**

For the meeting of February 25, 2014

TO: Town Council

FROM: Debra Stutsman, Town Manager
Linda Kenton, Town Librarian

SUBJECT: Public Hearing to Consider Placing a Special Library Services Tax on the June 3, 2014 Primary Election Ballot

RECOMMENDATION

That Council conduct a public hearing and approve the resolution authorizing the procedures for the June 3, 2014, election submitting to the voters the question whether to renew the Library Parcel Tax by levying a tax in the amount of \$54.00 per parcel per year with a 3% annual cost of living (COLA) increase for a period of nine years.

BACKGROUND

On June 8, 2010, the voters of San Anselmo passed Measure B by a vote of 75.8%, establishing a \$49 Library Parcel Tax. The ballot initiative, prepared by Library supporters, called for the Town to increase 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 and is set to expire in June of 2015. In anticipation of the June 2015 expiration it is important to seek the voters' support for a renewal well before the expiration. To maintain and enhance services to the community, the Library Advisory Committee proposed to increase the amount of the originally established parcel tax of \$49.00 to \$54.00 per parcel per year with a 3% COLA increase per year for nine years. At the Town Council meeting of Tuesday, February 11, 2014, the Council unanimously agreed to the 9 year, \$54 per parcel tax, with the 3% COLA and directed staff to come forward with the appropriate resolution and ordinance.

Although Measure B was brought before the voters in 2010 by an initiative process, the current proposed Special Library Services Tax will be put forward by the Town Council as an ordinance submitted for voter approval. Under California law, cities may impose special taxes for the purpose of providing public library facilities and services. (Cal. Gov. Code § 53717(a)). Like any special tax, it may not be imposed until it is approved by 2/3 of the voters voting in the election. (Cal. Gov. Code § 53722; see also Cal. Gov. Code § 50077(a)).

DISCUSSION

The draft resolution (Attachment 1) calls for the following question to be submitted to the voters at the election:

To maintain and enhance San Anselmo Library open hours, adult and children’s programs, and general library services, shall an ordinance be adopted approving a Special Library Services Tax of \$54.00 per year per real estate parcel located in San Anselmo with a three percent (3%) annual cost of living increase, for a period of nine (9) years to augment money from the Town of San Anselmo’s funding of library services and with expenditures monitored by an oversight committee?	Yes
	No

The attached resolution provides the procedure by which the Town Council will place the Special Library Services Tax ordinance on the June 3, 2014 ballot. The ordinance attached to the resolution contains the requisite language for imposing this special tax and will be submitted to the voters.

The Special Library Services Tax ordinance includes fiscal accountability measures that will ensure that revenues from the tax will be used specifically for maintaining library open hours, adult and children’s programs, and general library services. These measures include a requirement that the Town Council establish a Library Tax Oversight Committee to review and report on the use of the revenues generated by and expenditures of the Special Library Services Tax. The Library Tax Oversight Committee was established by the Council in November of 2010 and meets twice annually.

State law requires that the Town Council conduct a public hearing on a proposed special tax before it is submitted to the voters. (Cal. Gov. Code § 50077(a)). If at the close of the hearing the Council adopts the resolution and places the Special Library Services Tax on the ballot, it will only go into effect if approved by 2/3 of the voters.

ELECTION TIMING

- March 7 Deadline to submit resolutions calling for election & exact ballot language
- March 8 – 17 10 day public examination period
- March 10 Measure letters assigned
- March 12 Last day to withdraw a measure
- March 17 Last day to submit ballot arguments
- March 18 – 27 10 day public examination period
- March 24 Last day to submit rebuttal arguments
- March 25 – April 3 10 day public examination period
- June 3 Election

Town Hall will remain open until 5:00 p.m. March 17 and March 24, 2014.

Respectfully submitted,



Debra Stutsman
Town Manager



Linda Kenton
Town Librarian

Attachments:

1. Draft Resolution with Exhibit "A" - Ordinance to be submitted to voters

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO CALLING AND GIVING NOTICE OF THE HOLDING OF AN ELECTION ON JUNE 3, 2014 AND REQUESTING THAT THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN CONSOLIDATE SAID ELECTION; AND AUTHORIZING THE TOWN CLERK OR HER DULY AUTHORIZED OFFICERS AND AGENCY TO CARRY OUT ALL THE NECESSARY PROCEDURES FOR SAID ELECTION SUBMITTING TO THE VOTERS THE QUESTION RELATING TO A SPECIAL TAX FOR LIBRARY SERVICES.

Whereas, the Town of San Anselmo wishes to continue imposing a Special Library Services Tax in the Town so that it can maintain and enhance San Anselmo Library open hours, adult and children's programs, and general library services; and

Whereas, state law authorizes the Town to impose a special tax to fund library services only where 2/3 of the voters voting in an election approve the tax (Cal. Gov. Code § 53717(a); 53722; 50077(a)); and

Whereas, the Town Council conducted a public hearing on the Special Library Services Tax at its meeting of February 25, 2014; and

Whereas, the Town Council desires to submit to the qualified voters of the Town of San Anselmo at the Statewide Primary Election to be held in the Town on June 3, 2014, the ordinance attached hereto as Exhibit A containing a ballot measure to adopt a Special Library Services Tax of \$54.00 per year per real estate parcel located in San Anselmo with a three percent (3%) annual cost of living increase, for a period of nine (9) years to augment money from the Town of San Anselmo's funding of library services and with expenditures monitored by an oversight committee; and

Whereas, it is desirable that the election be consolidated with the statewide election to be held on the same date and that within the Town, the precincts, polling places, and election officers of the two elections be the same; and

Whereas, it is desirable that the Elections Department of the County of Marin canvass the returns of the Primary Election and that the election be handled in all respects as if there were only one election.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF SAN ANSELMO, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the Town of San Anselmo, California, on Tuesday, June 3, 2014, an election.

Section 2. That pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Marin is hereby requested to consent and agree to the consolidation of said election.

Section 3. That the Town Council, pursuant to its rights and authority, does order submitted to the voters at the election the following question:

To maintain and enhance San Anselmo Library open hours, adult and children's programs, and general library services, shall an ordinance be adopted approving a Special Library Services Tax of \$54.00 per year per real estate parcel located in San Anselmo with a three percent (3%) annual cost of living increase, for a period of nine (9) years to augment money from the Town of San Anselmo's funding of library services and with expenditures monitored by an oversight committee?	Yes
	No

Section 4. The text of the proposed ordinance to be submitted to the voters is attached hereto as Exhibit A.

Section 5. The Town acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418 of the Elections Code.

Section 6. Pursuant to Elections Code Section 9280, the Town Clerk shall transmit a copy of the measure to the Town Attorney who shall prepare an impartial analysis of the measure in accordance with said Section 9280. Arguments for and against said measure may be filed in accordance with applicable provisions of the law. Pursuant to Section 9285 of the Elections Code of the State of California, (the provisions of which are hereby adopted), when the clerk has selected the arguments for and against the measure which will be printed and distributed to the voters, the clerk shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The rebuttal arguments shall be filed with the Town Clerk not more than 10 days after the final date for filing direct arguments. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument that it seeks to rebut. The text of the measure shall be printed on the ballot in the voter information portion of the sample ballot.

Section 7. That the County Election Department is authorized to canvass the returns of said election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used.

Section 8. That the Board of Supervisors is requested to issue instructions to the County Election Department to take any and all steps necessary for the holding of the consolidated election.

Section 9. That the Town Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

Section 10. That the polls for the election shall be open at 7:00 a.m. on election day and shall remain open continuously from that time until 8:00 p.m. of the same day, when the polls shall be closed, except as provided in section 14401 of the Elections Code of the State of California.

Section 11. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 12. That notice of the time and place of holding the election is given and the Town Clerk is authorized, instructed, and directed to give further or additional notice of the election, in the time, form, and manner as required by law.

Section 13. That the Town Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the Election Department of the County of Marin.

Section 14. This resolution shall take effect immediately.

I, the undersigned hereby certify that the foregoing is a full, true, and complete copy of a resolution duly passed and adopted by the Council of the Town of San Anselmo at a regular meeting thereof held on the 25th day of February 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Approved: _____

Tom McInerney, Mayor

ATTEST: _____

Joanne Kessel
for Barbara Chambers
Town Clerk

TOWN OF SAN ANSELMO ORDINANCE NO. _____
AN ORDINANCE OF THE PEOPLE OF THE TOWN OF SAN ANSELMO
ADOPTING A SPECIAL LIBRARY SERVICES TAX BY AMENDING CHAPTER 7
“SPECIAL LIBRARY SERVICES TAX” OF THE SAN ANSELMO MUNICIPAL CODE
(June 3, 2014, Ballot Measure)

THE PEOPLE OF THE TOWN OF SAN ANSELMO DO ORDAIN AS FOLLOWS:

SECTION 1. AMENDMENTS TO CODE. Effective July 1, 2015, Chapter 7 of the San Anselmo Municipal Code, entitled “Special Library Services Tax”, is hereby amended as follows:

8-7.01 Title

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

8-7.02 Necessity, Authority, and Purpose

The voters of San Anselmo hereby determine that the cost to maintain and enhance San Anselmo Library open hours, adult and children’s programs, and general library 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 \$54.00 (fifty four dollars and no cents), with a three percent (3%) annual cost of living increase, on each real estate parcel located in the Town of San Anselmo for a period of nine (9) 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 California Government Code Section 37100.5.

8-7.03 Tax Imposed

A Special Library Services Tax of \$54.00 (fifty four dollars and no cents), with a three percent (3%) annual cost of living increase, on each real estate parcel located in the Town of San Anselmo, is hereby imposed effective July 1, 2015, and levied annually for a period of nine (9) years through and including June 30, 2024.

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 the Town funding of the library remains above ninety percent (90%) of the amount budgeted for the 2012-2013 fiscal year, which is \$449,765. If the Town Council adopts a budget that reduces funding below that amount, this Chapter will immediately become invalid in its entirety and the tax imposed by this Chapter will no longer be levied.

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.

8-7.06 Increase of Appropriations Limit

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

8-7.07 Use of County Records

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

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.

8-7.09 Deposit and Use of Funds from Special Library Services Tax Fund

All proceeds from the taxes imposed and levied by this chapter shall be paid into the "Special Library Services Tax Fund" to be used exclusively to maintain and enhance San Anselmo Library open hours, adult and children's services and general Library services.

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 or more sections, subsections, sentences, phrases, or clauses be declared for any reason invalid.

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. (Ordinance No. 845 § 1).

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 California Revenue and Taxation Code section 23701 (c) and United States Internal Revenue Code section 501.

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 or any financial information obtained from an application for rebate of a Special Library Services Tax shall be guilty of an infraction.

8-7.14 Fiscal Accountability

The Town shall prepare an annual report pursuant to California Government Code sections 50075.1 and 50075.3. The report will contain the amount of Special Library Services Tax funds collected and expended, as well as the status of any project funded by the special tax. Additionally, the Town Council shall establish a Library Tax Oversight Committee to review and report on the use of the revenues generated by Special Library Services Tax.

Section 2. EFFECTIVE DATE

This ordinance relates to the levying and collection of the Town of San Anselmo Special Library Services Tax and shall be in full force and effect ten (10) days after the certification by the Town Council of the election returns indicating passage of the Ordinance by two-thirds of the voters casting votes in the election. The Special Library Services Tax will be assessed beginning fiscal year 2015-2016.

Section 3. APPROVAL

This Ordinance was approved for placement on the June 3, 2014 ballot by a _____ vote of all members of the Town Council. The Ordinance was adopted by the voters of the Town of San Anselmo at the Primary Election held on June 3, 2014, by the following vote tally:

YES:

NO:

Town of San Anselmo Mayor

Attest:

Barbara Chambers, Town Clerk