

**EXHIBIT A**

**RESOLUTION NO. 4256**

**A RESOLUTION OF THE TOWN OF SAN ANSELMO AUTHORIZING THE  
CONTINUATION OF A SPECIAL TAX FOR  
PARAMEDIC SERVICES**

THE PEOPLE OF THE TOWN OF SAN ANSELMO DO HEREBY RESOLVE, DECLARE,  
DETERMINE, AND ORDER AS FOLLOWS:

**SECTION 1.**

**A. Purpose and Imposition of Tax**

Pursuant to Government Code section 37100.5, a special tax for the purpose of paramedic services ("paramedic tax") shall be imposed on all developed parcels of real property within the Town of San Anselmo for each fiscal year, commencing with fiscal year 2019-2020 as follows:

1. Residential Uses: A tax of \$79.50 per residential unit, as defined in section 10-3.1701 of the San Anselmo Municipal Code, on a parcel shall be imposed for fiscal year 2019-2020. Beginning with fiscal year 2020-2021, the Town Council may approve an annual increase to said amount not to exceed \$4.00 annually to a maximum of \$91.50 for fiscal year 2022-2023.
2. Non-Residential Uses: A tax of \$79.50 per 1,500 square feet of structure on the parcel shall be imposed for the fiscal year 2019-2020. Beginning in fiscal year 2020-2021, the Town Council may approve an annual increase to said amount not to exceed \$4.00 annually to a maximum of \$91.50 for fiscal year 2022-2023.

The records of the Marin County Assessor as of March 1<sup>st</sup> of each year shall determine the use and improvement of each parcel for calculation of the special tax applicable to that parcel in the following fiscal year.

For purposes of this resolution, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll for the County of Marin.

**B. Annual Report and Approval of Tax Levy**

The Town Council shall receive an annual report regarding the paramedic tax pursuant to California Government Code section 50075.1. In addition, the Town Council shall annually approve a resolution establishing the amount of the special tax levy, in an amount that does not exceed the maximum amount specified in this resolution. The special tax shall not be measured by value of the property.

**C. Special Account**

The proceeds of the special tax imposed by this resolution shall be placed in a special fund to be used solely for the purpose of providing paramedic services.

**D. Collection**

The special paramedic tax imposed by this resolution shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Marin on behalf of the Town of San Anselmo. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the Town of San Anselmo by the persons who own the parcel on the date the tax is due.

**E. Amendment**

The Town Council shall be empowered to amend this resolution by three affirmative votes of its members to carry out the general purposes of this resolution, to conform the provisions of this resolution to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this resolution

In no event shall the Town Council amend this resolution to increase the maximum amount of the special tax established in section A of this resolution, unless approved by two-thirds of the voters voting thereon.

**F. Exemptions**

The special paramedic tax shall not be imposed upon any parcel that is exempt from the special tax pursuant to any provision of the Constitution or any paramount law. The Town Council by resolution may adopt exemptions to the special tax imposed by this resolution.

**G. Termination of Provisions.** This resolution shall be null and void as of twelve o'clock midnight, June 30, 2023, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, Section D relating to the collection and enforcement of liens or obligations for the special tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed.

**H. Accountability Measures.** The Town Finance & Administrative Services Director shall annually file a special tax accountability report with the Town Council. The annual report shall contain both of the following: (a) the amount of funds collected and expended for the paramedic tax and (b) the status of any project required or authorized to be funded by such special tax, as required by California Government Code Section 50075.3, as such law is amended from time to time.

**SECTION 2.**

The Appropriations Limit of the Town of San Anselmo established under California Constitution Article XIII B, section 6, shall be increased by the proceeds received from the special tax imposed by this resolution.

**SECTION 3.**

If any section, subsection, sentence, phrase or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this resolution.

**SECTION 4.**

This resolution shall be adopted and become effective only if approved by 2/3rds of the voters voting thereon, at an election to be held on November 6, 2018.

I hereby certify that the foregoing resolution was PASSED, APPROVED AND ADOPTED by the people of the Town of San Anselmo voting on the 6th day of November, 2018 by the following vote: 74.09% Yes, 25.91% No

By:

ATTEST



\_\_\_\_\_  
John Wright, Mayor



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Carla Kacmar, Town Clerk