

**TOWN OF SAN ANSELMO MEASURE E**

**E** **MEASURE E:** 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**

**TOWN ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE E**

**Special Library Services Tax**

If approved by the voters, the measure would adopt a Town of San Anselmo ordinance imposing a Special Library Services Tax on all residential and non-residential parcels in San Anselmo, the proceeds of which would be used exclusively for library services at the San Anselmo Public Library.

The special tax would be imposed each year for nine years starting in fiscal year 2015-2016, at the rate of \$54 per parcel on all parcels. The tax would increase each year by 3% as a result of a cost of living adjustment. The tax would be included on and payable with the property owner's Marin County property tax bill.

The measure would require that the tax proceeds be used only locally to maintain and enhance San Anselmo Library open hours, adult and children's programs, and general library services.

The measure would require that the tax proceeds be placed into a separate account subject to an annual report by the Town's Finance Director. In addition, the measure requires the Town Council to establish a Library Tax Oversight Committee to review and report on the use of the revenues generated by Special Library Services Tax.

The purpose of the tax would be to augment the Town of San Anselmo's funding for the Library, and not to replace such funding. Accordingly, if the Town were to reduce its annual funding of the Library, then the tax would continue only if the Town's funding of the Library were to remain above ninety percent of the amount budgeted for 2012-2013. That amount is \$449,765. If the Town Council were to adopt a budget that reduced Library funding below that amount, then the tax would no longer be levied.

The measure would provide a full or partial rebate of the tax, upon approved application to the Town's Tax Equity Board, for any person claiming inability to pay the tax.

Pursuant to California Constitution Article XIII B, the measure would provide that the appropriations limit for the Town would be increased one times the aggregate sum authorized to be levied as a special tax in each of the nine years proposed for the Special Library Services Tax.

To become effective, the 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**  
Town Attorney of San Anselmo

**ARGUMENT IN FAVOR OF MEASURE E**

In 2010, San Anselmo voters overwhelmingly passed a Library Parcel Tax to enhance and improve the San Anselmo Public Library. That measure has succeeded in adding Library hours, services and a children's librarian, but is about to expire. Measure E will renew and augment those funds, ensuring the continuation of service improvements gained since 2010, including:

- Ten additional open hours each week
- Expanded access to over 11 million titles through Link+
- The purchase of eBooks, eAudio books and eMagazines
- Reading and story time programs for toddlers and preschoolers
- Arts, culture and educational programs for children and teens, including poetry writing, book groups and storytelling
- Expanded adult programs featuring arts, cuisine, travel and gardens
- The Discover & Go free museum pass program for Bay Area museums
- The addition of online language learning resources
- Wired Wednesday technology assistance for Library patrons
- A curb-side book-drop on Library Place

The community-based Parcel Tax Oversight Committee has worked hard to ensure that the parcel tax money has been spent as the voters intended. Since 2010, the Library has increased circulation 25%, program participation has increased 300%, and Library visits have reached 104,000 per year.

The San Anselmo Town Council unanimously approved this ballot measure to ensure that the Library programs and services added in recent years will continue and that future enhancements can be made – all for less than the cost of one movie ticket per month.

Please vote "yes" on this measure to maintain the gains and continue the progress that has been made in the development of many exciting and educational Library programs that serve the entire community.

s/**TOM McINERNEY**

Mayor

s/**KAY COLEMAN**

Council Member

s/**ANNELISE BAUER**

Ross Valley School Board Member

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

**FULL TEXT OF MEASURE E  
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 CHAP-  
TER 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:

s/TOM McINERNEY  
Town of San Anselmo Mayor

Attest:

s/BARBARA CHAMBERS  
Town Clerk

2/2/14