

ORDINANCE NO. 1171

**AN ORDINANCE OF THE PEOPLE OF THE TOWN OF SAN ANSELMO
ADOPTING A SPECIAL LIBRARY SERVICES TAX BY AMENDING TITLE 8,
CHAPTER 7 "SPECIAL LIBRARY SERVICES TAX" OF THE SAN ANSELMO
MUNICIPAL CODE**

(November 8, 2022, Ballot Measure)

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

SECTION 1. AMENDMENTS TO CODE. Effective July 1, 2024, Chapter 7 of the San Anselmo Municipal Code, entitled "Special Library Services Tax", shall be repealed and replaced with the following amended provisions, subject to voter approval, as follows: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 library operating hours; increase book/ ebook collections; maintain programs for children, families, seniors/ people with disabilities; and maintain free internet access, computers/technology and provide 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 \$70.00 (seventy 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 \$70.00 (seventy 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, 2024, and levied annually for a period of nine (9) years through and including June 30, 2033.

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

Pursuant to 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 library operating hours; increase book/ ebook collections; maintain programs for children, families, seniors/ people with disabilities; maintain free internet access, computers/ technology and provide 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.

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 2024-2025.

Section 3. APPROVAL


This Ordinance was approved for placement on the November 8, 2022, ballot by a two-thirds vote of all members of the Town Council. The Ordinance was adopted by the voters of the Town of San Anselmo at the Municipal Election held on November 8, 2022, by the following vote tally:

AYES: 5,865 Votes (84.95 %)

NOES: 1,039 Votes (15.05 %)



Alexis Fineman, Mayor

Attest:


Serge Avila, Town Clerk

