

CITY OF SAN ANSELMO

ORDINANCE NO. 556

ORDINANCE OF THE CITY OF SAN ANSELMO ADDING
CHAPTER 4 TO TITLE 8 OF THE SAN ANSELMO
MUNICIPAL CODE IMPOSING A DOCUMENTARY STAMP
TAX ON THE SALE OF REAL PROPERTY.

The Council of the City of San Anselmo does hereby ordain
as follows:

Section 1. Chapter 4 is added to Title 8 of the San Anselmo
Municipal Code imposing a documentary stamp tax on the sale of
real property to read as follows:

CHAPTER 4. REAL PROPERTY TRANSFER
TAX LAW

Sec. 8-4.01. Title.

This chapter shall be known as the "Real Property
Transfer Tax Law of the City of San Anselmo". It is adopted
pursuant to the authority contained in Part 6.7 (commencing
with Section 11901) of Division 2 of the Revenue and Taxation
Code of the State of California.

Sec. 8-4.02. Tax Imposed.

There is hereby imposed on each deed, instrument or
writing by which any lands, tenements, or other realty sold
within the City of San Anselmo shall be granted, assigned,
transferred or otherwise conveyed to, or vested in, the pur-
chaser or purchasers, or any other person or persons, by his
or their direction, when the consideration or value of the
interest or property conveyed (exclusive of the value of any
lien or encumbrances remaining thereon at the time of sale)
exceeds One Hundred Dollars (\$100.00), a tax at the rate of
twenty-seven and one-half cents (\$0.275) for each Five
Hundred Dollars (\$500.00) or fractional part thereof.

Sec. 8-4.03. Person responsible for payment.

Any tax imposed pursuant to Section 8-4.02 of this chapter
shall be paid by any person who makes, signs or issues any
document or instrument subject to the tax, or for whose use or
benefit the same is made, signed or issued.

Sec. 8-4.04. Debt security instruments exempted.

Any tax imposed pursuant to this chapter shall not apply
to any instrument in writing given to secure a debt.

Sec. 8-4.05. Governmental agencies exempted.

The United States or any agency or instrumentality thereof,
any state or territory, or political subdivision thereof, or

the District of Columbia shall not be liable for any tax imposed pursuant to this chapter with respect to any deed, instrument, or writing to which it is a party, but the tax may be collected by assessment from any other party liable therefor.

Sec. 8-4.06. Bankruptcies, etc.

Any tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan or reorganization or adjustment:

- (a) Confirmed under the Federal Bankruptcy Act, as amended;
- (b) Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision (m) of Section 205 of Title 11 of the United States Code, as amended;
- (c) Approved in an equity receivership proceeding in a court involving a corporation, as defined in subdivision (3) of Section 506 of Title 11 of the United States Code, as amended; or
- (d) Whereby a mere change in identity, form or place of organization is effected.

Subdivisions (a) to (d), inclusive, of this section shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five (5) years from the date of such confirmation, approval or change.

Sec. 8-4.07. Securities and Exchange Commission.

Any tax imposed pursuant to this chapter shall not apply to the making or delivery of conveyances to make effective any order of the Securities and Exchange Commission, as defined in subdivision (a) of Section 1083 of the Internal Revenue Code of 1954; but only if:

- (a) The order of the Securities and Exchange Commission in obedience to which such conveyance is made recites that such conveyance is necessary or appropriate to effectuate the provisions of 79k of Title 15 of the United States Code, relating to the Public Utility Holding Company Act of 1935;
- (b) Such order specifies the property which is ordered to be conveyed; and
- (c) Such conveyance is made in obedience to such order.

Sec. 8-4.08. Partnerships.

(a) In the case of any realty held by a partnership, no levy shall be imposed pursuant to this chapter by reason of any transfer of an interest in a partnership or otherwise, if:

- (1) Such partnership (or another partnership) is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1954; and
- (2) Such continuing partnership continues to hold the realty concerned.

(b) If there is a termination of any partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, for purposes of this chapter, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by such partnership at the time of such termination.

(c) Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subdivision (b), and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination.

Sec. 8-4.09. Administration.

The County Recorder shall administer this chapter in conformity with the provisions of Part 6.7 of Division 2 of the Revenue and Taxation Code and the provisions of any county ordinance adopted pursuant thereto.

Sec. 8-4.10. Claims for refund.

Claims for refund of taxes imposed pursuant to this chapter shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code of the State of California.

Sec. 8-4.11. Operative date.

This chapter shall become operative upon the operative date of any ordinance adopted by the County of Marin, pursuant to Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code of the State of California, or upon the effective date of this ordinance, whichever is the later.

Section 2. Upon the adoption of this ordinance, the City Clerk shall file two (2) copies of this ordinance with the County Recorder of the County of Marin.

Section 3. This ordinance, inasmuch as it provides a tax levy for the usual and current expenses of the City, shall take effect immediately upon its adoption, pursuant to Section 36937 of the Government Code of the State of California.

Section 4. The City Clerk shall cause this ordinance to be published once, within fifteen days after its passage, in The Fairfax-San Anselmo Reporter, a newspaper of general circulation, published and circulated in this City.

The foregoing ordinance was introduced, passed and adopted at a regular meeting of the City Council held at 8:00 P.M.

on November 28, 1967, by the following vote:


AYES: Councilmen Scott, ~~Calandro~~, Ragan, Reichmuth, Smith.

NOES: ~~Councilmen~~ CAPURRO

ABSENT: NONE


MAYOR

ATTEST:


CITY CLERK

32061

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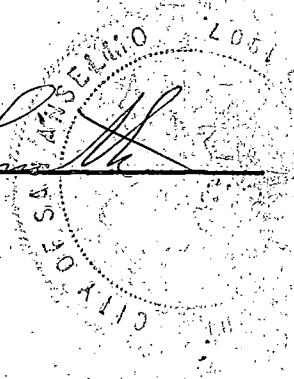
on November 28, 1967, by the following vote:

AYES: Councilmen Scott, ~~Capurro~~, Ragan, Reichmuth, Smith.

NOES: Councilmen CAPURRO

ABSENT: NONE

Arthur W. Smith
MAYOR



ATTEST:

Arleta Gannon
CITY CLERK

BOOK 2176 PAGE 596

32061

RECORDED AT REQUEST OF
City of San Anselmo
AT 40 MIN. PAST 3 P - M

DEC 4 - 1967

Official Records of Marin County, Calif.

N. J. Giacomini
RECORDER

FEE \$ 4.00 U. C. 6103

City Clerk, San Anselmo