

TOWN OF SAN ANSELMO

ORDINANCE NO. 845

AN ORDINANCE ESTABLISHING MUNICIPAL SERVICES TAX
(FLAT RATE BASIS)

The Town Council of the Town of San Anselmo does ordain as follows:

SECTION 1: Chapter 5 is added to Title 8 of the San Anselmo Municipal Code to read as follows:

Section 8-5.01. Title.

This chapter shall be known as the "Municipal Services Tax"

Section 8-5.02. Necessity; Authority and Purpose.

The Town Council of the Town of San Anselmo hereby determines the cost to maintain municipal services at a level required to provide for the health, safety and general welfare of its residents exceeds the amount of funds and revenues generated from all other sources and income. The Town Council further determines the levy of a municipal services tax on improved real property throughout the Town is necessary to maintain an adequate level of municipal services; accordingly, a tax is herein imposed pursuant to Government Code section §37100.5

Section 8-5.03. Municipal Services Tax

A municipal service tax not exceeding the maximum amounts set forth herein is hereby imposed and levied on all improved real property within the boundaries of the Town of San Anselmo at the maximum flat rate of Seventy Eight and No/100 Dollars (\$ 78.00) per year per living unit, and per 1500 square feet of structure of non-residential use, except the tax ~~derived from a non-residential structure or structures 75% or more occupied~~ by a single enterprise or institution shall not exceed \$1,000.

Section 8-5.04. Council Resolution.

Prior to August 10 of each year, the Town Council shall by resolution determine and fix the precise amount of tax to be levied during the current fiscal year. Such tax shall not exceed the maximum amounts set forth in section 8-5.03 above.

Section 8-5.05. California Constitution Article XIII(B).

The revenues generated by the tax imposed and levied by this chapter shall not exceed the limitation established by Article XIII(B) of the Constitution of the State of California. The tax imposed and levied herein shall not apply to any property which shall be legally exempt from the tax.

Section 8-5.06. County Records.

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

Section 8-5.07. Lien on Real Property.

The tax levied and imposed by this chapter shall become a lien upon the real property against which the same is levied and shall be collected by the Marin County Tax Collector at the same time as and along with the general property taxes collected by said tax collector.

Section 8-5.07. General Fund.

All proceeds of the taxes imposed and levied by this chapter shall be paid into the general fund of the Town of San Anselmo to be utilized for general governmental purposes.

Section 8-5.08. 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 remaining portions of this chapter. The Town Council hereby declares it would have adopted this chapter and each section, subsection, sentence, phrase or clause irrespective of the fact any one or more sections, subsections, sentences, phrases or clauses be declared for any reason invalid.


Section 8-5.09. Tax Equity Board.

The Tax Equity Board heretofore established by resolution of the Town Council shall receive and act upon applications for full or partial rebate for persons claiming inability to pay the tax herein provided.


SECTION 2. Operative Date.

This ordinance relates to taxes for the usual and current expenses of the Town of San Anselmo. It is necessary to impose the taxes set forth in this ordinance prior to August 10, 1983 to allow the County Tax Collector in collecting the taxes imposed to include the tax on the October tax bills. Accordingly, this ordinance shall go into effect immediately after introduction.

Dated: August 9, 1983.


ANNE WOOLIEVER
Mayor

ATTEST:


M. E. HANSON
Deputy Town Clerk


* * *

I hereby certify the foregoing ordinance was introduced, passed, adopted and took effect at a regular meeting of the San Anselmo Town Council held on August 9, 1983, by the following vote:

AYES: Councilmembers Toal, Ollinger, Capurro, Wooliever

NOES: Councilmember Buckle

ABSENT: None


M. E. HANSON
Deputy Town Clerk