

**INITIATIVE MEASURE SUBMITTED TO THE VOTERS**

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**MUNICIPAL**

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**TOWN OF SAN ANSELMO  
SPECIAL LIBRARY SERVICES TAX  
MEASURE B**

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In order to increase San Anselmo Library open hours, improve children's services at the Library including hiring a special children's librarian, and enhance general Library services, shall an ordinance be adopted approving a Special Library Services Tax of \$49.00 per year per real estate parcel located in the Town of San Anselmo, for a period of five (5) years, to be used to augment the money from the Town of San Anselmo's General Fund currently used to fund library services in San Anselmo?

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**TOWN OF SAN ANSELMO  
SPECIAL LIBRARY SERVICES TAX  
FULL TEXT OF ORDINANCE  
MEASURE B**

**ORDINANCE NO. 1075**

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

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

**SECTION 1. ADDITIONS TO CODE. A new Chapter 7 entitled "Special Library Services Tax" is hereby added to the San Anselmo Municipal Code 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 adequate library operating hours, staff and general services, and children's 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 \$49 on each real estate parcel located in the Town of San Anselmo for a period of five 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 Section 37100.5 of the Government Code of the State of California.

**8-7.03 Tax Imposed**

A Special Library Services Tax in the amount of \$49 per year per parcel is hereby imposed effective July 1, 2010, and levied annually on each real estate parcel located in the Town of San Anselmo for a five year period through and including June 30, 2015.

**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 Town funding of the library remains above 90% (ninety percent) of the amount budgeted for 2008-2009, which is \$420,000. If the Town Council adopts a budget that reduces funding below that amount, this Chapter will immediately become invalidated in its entirety and the tax 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**

Constitution Article XIII B, the appropriations limit for the Town of San Anselmo, will be increased one times 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 1st of each year may be used to determine the actual use of each parcel of real property for the purposes 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**

All proceeds from the taxes imposed and levied by this chapter shall be paid into the "Special Library Services Tax Account" to be used exclusively for increasing San Anselmo Library open hours, improving children's services at the library including hiring a special children's librarian, and enhancement of 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 (§ 1, Ord. 845, eff. August 9, 1983).

#### **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 subsection (c) of Section 23701 of the Revenue and Taxation Code of the State of California, and subsection (3) of subsection (c) of Section 501 of the United States Internal Revenue Code of 1954.

#### **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 and any financial information obtained from an application for a rebate of a Special Library Services Tax shall be guilty of an infraction.

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**SECTION 2. EFFECTIVE DATE.** This Ordinance relates to the levying and collection of the Town 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 2010-2011.

Declared approved by the San Anselmo Town Council on July 13, 2010.

AYES: GREENE, KROOT, MCINERNEY, THORNTON

NOES: NONE

ABSENT: COLEMAN

Barbara Thornton  
Barbara Thornton, Mayor

ATTEST:

Barbara Chambers  
Barbara Chambers, Town Clerk