

RESOLUTION NO. 8/2018

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA (A) CALLING AND GIVING NOTICE OF THE HOLDING OF A SPECIAL ELECTION ON JUNE 5, 2018 TO CONSIDER ADOPTION OF A MEASURE TO (1) ELIMINATE THE SPECIAL DRAINAGE PROPERTY TAX (\$98 PER RESIDENTIAL UNIT OR PER 1,000 COMMERCIAL SQUARE FEET), (2) EXTEND THE EXISTING GENERAL 1/2¢ SALES TAX (TRANSACTION AND USE TAX) AT A 3/4¢ RATE UNTIL ENDED BY VOTERS, AND (3) REQUIRE AN ANNUAL AUDIT OF, AND A CITIZENS ADVISORY COMMITTEE TO OVERSEE, THE TRANSACTION AND USE TAX EXPENDITURES; (B) REQUESTING CONSOLIDATION OF THE SPECIAL ELECTION WITH THE JUNE 5, 2018 STATEWIDE PRIMARY ELECTION; (C) DIRECTING THE TOWN ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE PURSUANT TO ELECTIONS CODE SECTION 9280; AND (D) AUTHORIZING TWO COUNCILMEMBERS TO DRAFT, SIGN AND SUBMIT A BALLOT ARGUMENT IN FAVOR OF THE MEASURE AND ANY REBUTTAL ARGUMENT, AND TO SELECT COMMUNITY MEMBERS TO SIGN THOSE ARGUMENTS.

WHEREAS, the Town of Corte Madera continues to face increased demand for, and expenses in providing, essential Town services and facilities that its residents rely on, such as:

- Flood control
- Sea level rise preparedness
- Disaster preparedness
- Fire prevention
- Street repair
- Improved traffic flow
- Safety improvements
- 911 response
- Senior and youth programs; and

WHEREAS, without additional revenue, the Town of Corte Madera will be hampered in providing these and other essential Town services; and

WHEREAS, Section 7285.9 of the California Revenue and Taxation Code authorizes the Town to levy, increase or extend a transactions and use tax for general purposes at a rate of 0.125 percent, or a multiple thereof, subject to approval by a two-thirds vote of all of the members of the Town Council and by a majority vote of the qualified voters of the Town voting in an election on the issue; and

WHEREAS, Article XIIC, section 2(b) of the California Constitution requires that an election be held when a town council seeks voter approval of a new general tax and that said election be consolidated with a regularly scheduled general election for members of the Town Council; and

WHEREAS, a regularly scheduled general election for members of the Town Council has been established for the date of June 5, 2018; and

WHEREAS, this Resolution approves and proposes to the electorate a measure to repeal the existing special property tax currently imposed for storm drainage and flood control infrastructure, and extend a current general one-half of one percent (0.5%) transaction and use tax on retail transactions involving sale and use of personal property. The new tax rate would be three-quarters of one percent (0.75%) of the sales price of the property. The tax revenue would be collected by the State and remitted to the Town. The tax would remain in effect until repealed by the voters; and

WHEREAS, consolidation of that election with the statewide direct primary election to be held that same date will avoid confusion of voters and lower the cost to administer the Election; and

WHEREAS, the Town Council requests services from the Marin County Clerk for the conduct of that election.

NOW THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Corte Madera that:

SECTION 1. Pursuant to its right, power and authority under the laws of the State of California and the Town of Corte Madera Municipal Code, the Town of Corte Madera hereby calls a special election to be held on the same date and at the same time as the Statewide Primary Election to be held on Tuesday, June 5, 2018, at which it shall submit to the qualified voters of the Town, a measure to repeal the existing special property tax currently imposed for storm drainage and flood control infrastructure, and, as authorized by Revenue and Taxation Code section 7285.9, to extend at a new rate a general transaction and use tax (currently one-half of one percent 0.5%) which on retail transactions involving sale and use of personal property. The new tax rate would be three-quarters of one percent (0.75%) of the sales price of the property. This measure shall be designated by letter by the Marin County Elections Department. Pursuant to Elections Code Section 10400 et seq., the election for this measure shall be consolidated with the previously established election to be conducted on June 5, 2018.

SECTION 2. The ordinance to be approved by this measure is attached hereto as Exhibit A, is incorporated by this reference. The Town Council hereby approves the ordinance, the form thereof, and its submission to the voters of the Town at the June 5, 2018 election. The entire text of the ordinance, attached hereto as Exhibit A, shall be made available to the public upon request. The ordinance (1) repeals the existing special property tax currently imposed for storm drainage and flood control infrastructure; (2) specifies that the rate of the sales tax (currently one-half of one percent (0.5%)), as extended, shall be three-quarters of one percent (0.75%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the Town; and (3) specifies that the rate of the use tax (currently one-half of one percent (0.5%)), as extended, shall be three-quarters of one percent (0.75%) of the sales price of tangible personal property stored, used or otherwise consumed in the Town and (3) enacts related provisions. The State Board of Equalization shall collect the tax from retailers subject to the tax and remit the funds to the Town. The proposed measure is a general tax as defined in Article XIIC of the California Constitution and shall not take effect unless and until approved by a vote of at least a majority (50% plus 1) of the voters voting on the question at the election.

SECTION 3. The proposed sales tax ordinance shall be submitted to the voters on the ballot in the form of the following question:

Town of Corte Madera	
<p><i>Shall Corte Madera (1) eliminate the special drainage property tax (\$98 per residential unit or per 1,000 commercial square feet) AND (2) extend the existing 1/2¢ sales tax at a 3/4¢ rate until ended by voters, providing \$3,500,000 annually for unrestricted general revenue purposes (for example, flood/sea level rise/disaster preparedness, fire prevention, street repair, improved traffic flow, safety improvements, 911 response, and senior/youth programs) subject to annual audits and a citizens' oversight committee?</i></p>	YES
	NO

SECTION 4. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 5. The Town Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to Elections Code Section 9280, showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the Town Clerk.

SECTION 6. Pursuant to Elections Code section 9282, the Town Council authorizes the individuals identified in section 8, below, to file written arguments in favor of the measure not exceeding 300 words, accompanied by the printed names and signatures of the authors submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California. The arguments may be changed or withdrawn until and including the date fixed by the Town Clerk after which no arguments for or against the Town measure may be submitted to the Town Clerk.

SECTION 7. The arguments shall be filed with the Town Clerk, shall be accompanied by the "Form of Statement To Be Filed by Authors of Arguments," shall include the printed names and signatures of the authors submitting it, and shall otherwise comply with the requirements of Elections Code Sections 9280, 9282 and 9283. If submitted on behalf of an organization, it shall include the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument, and comply with the requirements of Elections Code section 9287(e).

SECTION 8. The deadline for filing arguments for and against the ballot measure with the

Town Clerk shall be March 19, 2018, and the argument shall not exceed 300 words in length. Rebuttal arguments shall be filed with the Town Clerk by March 26, 2018 and shall not exceed 250 words in length. Mayor Carla Condon and Vice Mayor Diane Furst are hereby authorized to prepare a written argument in support of the proposed ordinance, not to exceed 300 words, on behalf of the Town Council, and to select three or four community members to sign the argument. In no case shall more than five persons sign the argument, at least one of whom must be a Councilmember.

SECTION 9. The Town Council hereby adopts Sections 9285(a) and (c) of the California Elections Code, permitting the filing of rebuttal arguments, pursuant to a filing deadline fixed by the Town Clerk. Pursuant to Section 9285 of the California Elections Code, when the Town Clerk has selected the arguments for and against the measure, which will be printed and distributed to the voters, the Town Clerk shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor.

SECTION 10. The same persons authorized in Section 8 above to prepare and sign the direct argument in favor of the proposed ordinance shall be authorized to prepare and sign the rebuttal argument. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument, which it seeks to rebut.

SECTION 11. The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. (“CEQA”) and 14 Cal. Code Reg. §§ 15000 et seq. (“CEQA Guidelines”). The calling and noticing of a Special Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(3).

AND BE IT FURTHER RESOLVED AS FOLLOWS:

1. The Board of Supervisors of the County of Marin is hereby requested to consolidate the said general election for this measure with the previously established general municipal election on Tuesday, June 5, 2018, and provide services for the general election on said measure, and to provide that, within the Town of Corte Madera, the election precincts, polling places, and voting booths shall in every case be the same and there shall be one set of election officers in each of said precincts, and to further provide that said measure hereinabove set forth shall be set forth in the ballots to be used at said election insofar as the same is held within the Town of Corte Madera.
2. The Board of Supervisors of Marin County is hereby further authorized to canvass, or caused to be canvassed, as provided by law, the returns of said ballot measure election with respect to the votes cast on such proposition and to certify such canvass of votes to the Town Council.
3. The Town Clerk of the Town of Corte Madera is hereby authorized and directed to certify to the due adoption of this Resolution and to transmit a copy thereof so certified to the Board of Supervisors of said County and to file a copy hereof so certified with the Registrar of the County of Marin, pursuant to Elections Code Section 10403.
4. The Town Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions, and to take other appropriate actions necessary to ensure the placement of said tax measure before the voters of the Town of Corte Madera at said General Election.

5. In accordance with Section 12111 of the Elections Code and Section 6061 of the Government Code, the Town Clerk is hereby authorized and directed to cause notice of the measure to be published once in the Marin Independent Journal, a newspaper of general circulation, printed, published, and circulated in the Town of Corte Madera and hereby designated for that purpose by the Town Council of Corte Madera. The Town Clerk may request that the County of Marin Elections Department prepare and publish the required notice.
6. The Town Manager is hereby authorized and directed to expend the necessary funds to pay for the Town's cost of placing the measure on the election ballot.
7. **SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The Town Council of the Town of Corte Madera hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

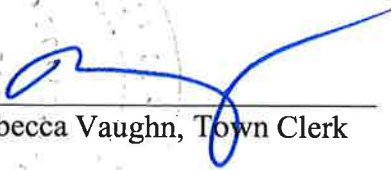
The foregoing Resolution was duly passed and adopted at a regular meeting of the Town Council of the Town of Corte Madera held in said Town on the 6th day of March, 2018, by the following vote, to wit:

AYES: ANDREWS, CONDON, FURST, RAVASIO
NOES: - NONE -
ABSENT: BAILEY
ABSTAIN: - NONE -



Carla Condon, Mayor

Attest:



Rebecca Vaughn, Town Clerk

ORDINANCE NO. 975

ORDINANCE OF THE TOWN OF CORTE MADERA (1) REPEALING SECTIONS 3.14.010 THROUGH 3.14.080 OF THE CORTE MADERA MUNICIPAL CODE (STORM SAFETY AND PROPERTY PROTECTION ACT – MEASURE C ADOPTED BY TOWN VOTERS AT THE 1997 ELECTION) TO END THE EXISTING SPECIAL PROPERTY TAX CURRENTLY IMPOSED FOR STORM DRAINAGE AND FLOOD CONTROL INFRASTRUCTURE.; (2) EXTENDING THE CURRENT 1/2¢ GENERAL TRANSACTIONS AND USE TAX AT A 3/4¢ RATE UNTIL ENDED BY VOTERS, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION; AND (3) REQUIRING AN ANNUAL AUDIT OF, AND A CITIZENS ADVISORY COMMITTEE TO OVERSEE, THE TRANSACTION AND USE TAX EXPENDITURES.

THE PEOPLE OF THE TOWN OF CORTE MADERA DO ENACT AS FOLLOWS:

Section 1. Chapter 3.52 of the Corte Madera Municipal Code, as added by Ordinance No. 934, is hereby repealed.

Section 2. The Corte Madera Municipal Code is hereby amended to add Chapter 3.52 thereto to read as follows:

“Section 3.52.010. TITLE. This ordinance shall be known as the Corte Madera Transactions and Use Tax Ordinance of 2018. The Town of Corte Madera hereinafter shall be called "Town." This ordinance shall be applicable in the incorporated territory of the Town.

Section 3.52.020. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

Section 3.52.030. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the Town to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

Section 3.52.040. CONTRACT WITH STATE. Prior to the operative date, the Town shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the Town shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 3.52.050. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the Town at the rate of .75% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

Section 3.52.060. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

Section 3.52.070. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of .75% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 3.52.080. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part

1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Section 3.52.090. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this Town shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this Town or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "Town" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Section 3.52.100. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Section 3.52.110. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any Town, Town and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the Town which is shipped to a point outside the Town, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the Town shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-Town address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-Town and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this Town of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the Town shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the Town or participates within the Town in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the Town or through any representative, agent, canvasser, solicitor, subsidiary, or person in the Town under the authority of the retailer.

7. "A retailer engaged in business in the Town" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the Town.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale of the property the storage, use or other consumption of which is subject to the use tax.

Section 3.52.120. AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

Section 3.52.140. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the Town, or against any officer of the State or the Town, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.”

Section 3.52.150. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 3.52.160. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the Town transactions and use taxes and shall take effect immediately.”

Section 3. The Corte Madera Municipal Code is hereby amended by adding Section 3.52.170 thereto to read as follows:

“Section 3.52.170 – General Tax. The transactions and use tax imposed in this chapter is a general tax. All of the proceeds of the tax shall be paid into the General Fund and may be spent for the unrestricted general revenue purposes of the Town.”

Section 4. The Corte Madera Municipal Code is hereby amended by adding Section 3.52.180 thereto to read as follows:

“Section 3.52.180 – Annual Audit; Citizens Oversight Committee

a. By no later than December 31 of each year after the operative date, the Town's independent auditors shall complete a report reviewing the collection, management and expenditure of revenue from the tax authorized by this Chapter. The auditors' report shall be presented to the Town Council and made available to the public.

b. Prior to the operative date, the Town Council shall (a) adopt a resolution establishing the composition of an advisory committee of no more than five residents of the Town to review and annually report on the revenue and expenditure of the funds from the tax adopted by this ordinance, (b) define the scope of the committee's responsibilities, and (c) appoint at least a quorum of the members of the committee. Town employees, consultants, or vendors are expressly precluded from serving as members of the committee. The committee's reports shall be presented to the Council and made available to the public.”

Section 5. Sections 3.14.010 through 3.14.080 of the Corte Madera Municipal Code, imposing and implementing a special tax of ninety-eight dollars per year for each residential unit and ninety-eight dollars per one thousand square feet of floor area per year for each nonresidential use, for the purposes of constructing and maintaining storm and flood protection facilities, are hereby repealed.

Section 6. Environmental Determination. The Council finds that the adoption and implementation of this ordinance are exempt from the provisions of the California Environmental Quality Act under section 15061(b)3 in that the Council finds there is no possibility that the implementation of this ordinance may have significant effects on the environment.

Section 7. Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

This ordinance was introduced by the Corte Madera Town Council on March 6, 2018.

THE FOREGOING ORDINANCE was adopted by declaration of the vote by the Corte Madera Town Council on the __ day of March, 2018, at a regular meeting of the Corte Madera Town Council, subject to voter approval, on June 5, 2018, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST: _____ APPROVED: _____
Town Clerk Mayor

APPROVED AS TO FORM:

Town Attorney

Ord. No. _____

ATTACHMENT 2

Staff Report from February 20, 2018 Town Council Meeting
Regarding Introduction of Ordinance