

**RESOLUTION NO. 39/2018**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA CALLING AND GIVING NOTICE OF THE HOLDING OF AN ELECTION TO BE HELD ON NOVEMBER 6, 2018 TO CONSIDER ADOPTION OF A MEASURE TO CONTINUE A SPECIAL PARCEL TAX FOR PARAMEDIC AND EMS SERVICES, AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN TO CONSOLIDATE SAID ELECTION; AND AUTHORIZING THE TOWN CLERK OR HIS/HER DULY AUTHORIZED OFFICERS AND AGENTS TO CARRY OUT ALL THE NECESSARY PROCEDURES FOR SAID ELECTION.**

WHEREAS, the Town of Corte Madera desires to continue a special parcel tax in the amount specified herein for paramedic and emergency medical services in the Town and to submit this special tax, as Ordinance No. 977, to the Town's voters at the November 6, 2018 statewide election; and

WHEREAS, it is desirable that the election on this special tax be consolidated with the County elections to be held on the same date and that within the Town, the precincts, polling places and election officers of the two elections be the same; and

WHEREAS, it is desirable that the County Election Department of the County of Marin canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one 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, there is hereby called and ordered to be held in the Town of Corte Madera, California, on Tuesday, November 6, 2018, a General Municipal Election to submit to the voters Ordinance No. 977 continuing a special parcel tax for the provision of paramedic and/or emergency medical services. 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 November 6, 2018 election. The entire text of the ordinance, attached hereto as Exhibit A, shall be made available to the public upon request.

SECTION 2. Pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Marin is hereby requested to consent to and agree to the consolidation of this General Municipal Election of November 6, 2018.

SECTION 3. The special tax for the provision of paramedic and/or emergency medical services hereby proposed pursuant to Article 11 of the California Constitution, is attached hereto as Ordinance No. 977, which states the type of tax, the rate and maximum amount of tax, the specific limitations on the uses of the tax, and the method of collection.

**SECTION 4.** The proposed sales tax ordinance shall be submitted to the voters on the ballot in the form of the following question:

| <b>Town of Corte Madera</b>  |     |
|--|-----|
| <i>Shall the measure to continue for four more years the special tax for paramedic and/or emergency medical services at the existing annual amount of \$75 per residence and per 1,000 square feet of floor area for nonresidential uses for fiscal years 2019-2020 through 2022-2023, with anticipated annual revenues of \$500,000, and with the appropriations limit increasing by the amount of the tax, be adopted?</i> | YES |
|  | NO  |

**SECTION 5.** Should the ordinance be approved by a 2/3 vote of the voters voting on the measure, Ordinance No. 977 shall go into effect ten (10) days after the vote is declared by the Town Council.

**SECTION 6.** 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 7.** 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 Section 9 of this resolution, after which no arguments for or against the Town measure may be submitted to the Town Clerk.

**SECTION 8.** 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 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 deadline for filing arguments for and against the ballot measure with the Town Clerk shall be August 20, 2018, and the argument shall not exceed 300 words in length. Rebuttal arguments shall be filed with the Town Clerk by August 27, 2018 and shall not exceed 250 words in length. Councilmembers Sloan Bailey and David Kunhardt 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 11. The same persons authorized in Section 10 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 12. 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, November 6, 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. 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.
8. In all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.
9. The Town Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

\* \* \* \* \*

I, the undersigned, hereby certify that the foregoing is a full, true and complete copy of a resolution duly passed and adopted by the Council of the Town of Corte Madera at a regular meeting thereof held on the 7<sup>th</sup> day of August, 2018, by the following vote:

Ayes, and in favor thereof, Council Members: Andrews, Bailey, Beckman, Kunhardt, Ravasio  
 Noes, Council Members: - None -  
 Abstain, Council Members: - None -  
 Absent, Council Members: - None -

Dated: August 7, 2018

Approved:   
 Bob Ravasio, Mayor

ATTEST:   
 Rebecca Vaughn, Town Clerk

ORDINANCE NO. 977

AN ORDINANCE OF THE TOWN OF CORTE MADERA  
IMPOSING AND EXTENDING A SPECIAL TAX FOR  
PARAMEDIC AND/OR EMERGENCY MEDICAL SERVICES

The people of the Town of Corte Madera do ordain as follows:

Section 1: Chapter 3.50 of the Town of Corte Madera Municipal Code is hereby amended to read as follows:

Chapter 3.50

CORTE MADERA PARAMEDIC AND/OR EMERGENCY MEDICAL SERVICES TAX

- 3.50.010 Authority, purpose and intent.
- 3.50.020 Definitions.
- 3.50.030 Tax imposed.
- 3.50.040 Use of tax proceeds, appropriations limit.
- 3.50.050 Method of collection.
- 3.50.060 Delinquency.
- 3.50.070 Amendment of chapter.
- 3.50.080 Severability.
- 3.50.090 Two-thirds voter approval, effective date.
- 3.50.100 Sunset provision.
- 3.50.110 Execution.

3.50.010 Authority, purpose and intent. It is the sole purpose and intent of this chapter, pursuant to Article XI of the California Constitution to impose a special tax on residential and nonresidential property within the Town of Corte Madera (Town), the proceeds of which shall be used exclusively to fund paramedic and/or emergency medical services. This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is an excise tax on the privilege of using District services. It is a special tax and requires two-thirds voter approval.

3.50.020 Definitions. The definitions given in this section shall govern the construction of this chapter.

(1) Floor area. "Floor area" shall be defined as the total enclosed area of all floors of a building measured to the outside face of the walls.

(2) Nonresidential Use. "Nonresidential use" shall be defined as any building which is designed, intended, or used for any purpose other than a residential use, including, but not limited to, commercial, industrial and office uses. A hotel, motel and all residential units contained therein, as defined below, shall be treated as a nonresidential use.

(3) Residential Unit. "Residential unit" shall be defined as each building or portion thereof, containing one or more rooms, a separate bathroom, and a single kitchen, as defined in Section 18.04.400 of the Corte Madera Municipal Code, designed for or occupied by one family or by one or more individuals.

3.50.030 Tax imposed. A special tax for the purpose outlined in Section 3.50.040 shall be imposed on nonresidential uses and on residential units in the amount specified below for each of the fiscal years 2019-2020 to 2022-2023.

(1) Nonresidential uses:

Seventy-five dollars (\$75.00) per year for each 1,000 square feet of floor area.

(2) Residential Units:

Seventy-five dollars (\$75.00) per year for each residential unit.

3.50.040 Limitation on use of tax proceeds. The proceeds of the special tax imposed by this chapter shall be deposited into a special fund in the Town treasury and used specifically and solely for the purpose of providing paramedic and/or emergency medical services. This limitation on the use of the proceeds shall be legally binding and enforceable.

3.50.045 Appropriations limit. The appropriations limit of the Town shall be increased by the proceeds received from this special tax for each of the four years of this special tax to permit the expenditure of the proceeds of the tax imposed by this Ordinance for the specific and limited purposes set forth in section 3.50.40.

3.50.050 Method of collection. The special tax imposed by this chapter shall be due from every person who owns real property within the Town on which is located a residential unit(s) and/or a nonresidential use(s) and as reflected upon the rolls of the Marin County Assessor at the same time ad valorem tax is due. This special tax shall be collected by the Marin County Tax Collector at the same time, in the same manner, and subject to the same terms and conditions, including penalties and interest, as the ad valorem tax. The full amount due under this chapter shall constitute a debt to the Town. An action for the collection of any tax due hereunder may be commenced in the name of the Town, or its assignee, in any court having jurisdiction of the cause.

3.50.055 Accountability report. The Town Treasurer shall prepare and file with the Town Council a report by August 1<sup>st</sup> of each year stating: (a) the amounts collected and spent by the Town in the previous fiscal year, (b) the status of services authorized to be funded by the proceeds of this tax, and (c) the funds carried over from previous years and to be carried over to future years. Such report shall be available for inspection without charge to any property owner in the Town.

3.50.060      Delinquency. To any amount of the tax created by this chapter which becomes delinquent, the Marin County Tax Collector shall add a penalty in an amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem tax until paid.

3.50.065      Refunds. Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the Town, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which such claim is founded, is filed with the Treasurer within one (1) year of the date of payment. The claim shall be filed by the person who paid the tax or such person's guardian, conservator, or the executor of her or his estate and shall contain the information required by Government Code section 910 for claims to which that section applies. No claim may be filed on behalf of other taxpayers or a class of taxpayers. If a claim is approved by the Town Council, the excess may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, his/her administrators or executors. Filing a timely and sufficient claim shall be a condition precedent to legal action against the Town for a refund of the tax.

3.50.070      Amendment of chapter. The Town Council is hereby authorized to amend this chapter by three (3) affirmative votes of its members for the sole and limited purposes of carrying out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to permit the County Tax Collector to collect the special tax levied by this chapter, or to re-assign the duties of public officials under this chapter. In no event, however, may the Town Council increase the tax amount specified in Section 3.50.030 or modify the specific and limited purposes for which the tax may be utilized as provided for in Section 3.50.040 without the approval of two-thirds of the voters of the Town voting on the question.

3.50.080      Severability. If any section, or part thereof, of this chapter is held invalid or unenforceable by any court and such judgment becomes final, then that section, or part thereof, may be amended by this Council, by a majority vote, to conform with the judgment of such court, provided such amendment is consistent with the purpose and intent of this chapter. If any section, subsection, sentence, phrase or clause of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this chapter. The People of the Town of Corte Madera hereby declare that they would have adopted this chapter and each section, subsection, sentence, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases, or clauses may be declared invalid.

3.50.090      Two-thirds approval, effective date. An election to confirm and approve this Ordinance has been set for November 6, 2018. This ordinance shall be effective only if approved by two-thirds (2/3) of the voters voting upon this Ordinance and shall go into effect ten (10) days after the vote is declared by the Town Council.

3.50.100      Sunset provision. This Ordinance shall expire and be of no further force or effect after midnight, June 30, 2023.

3.50.110      Execution. The Town Mayor is hereby authorized to attest to the adoption of this Ordinance by signing where indicated below.

I certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by the people of the Town of Corte Madera voting on the 6th day of November 2018.

\_\_\_\_\_  
Bob Ravasio, Mayor

ATTEST:

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Rebecca Vaughn, Town Clerk