

## Chapter 3.20

### MUNICIPAL SERVICES TAX AND APPROPRIATIONS LIMIT DETERMINATION\* \*\*

#### Sections:

- 3.20.010 Determination of public interest and necessity.
- 3.20.020 Maximum levy--Allowed methods of taxation.
- 3.20.030 Hearing and inclusion in town taxes.
- 3.20.040 Collection.
- 3.20.050 Funding and expending proceeds.
- 3.20.060 Unexpended residue.
- 3.20.070 Change in appropriations limit and duration of tax.

\* Prior ordinance history: Ords. 466, 502, 531 and 552.

\*\* Ch. 3.20 was adopted by vote of the people at an election held 3/26/96 and was extended by vote of the people at an election held during these dates, 3/7/00 and 3/2/04.

3.20.010 Determination of public interest and necessity. If in any fiscal year commencing on or after July 1, 2004, through June 30, 2008, the town council shall determine that the cost of providing general municipal services, including but not limited to police and fire protection, administrative expenses, capital improvements, repair and maintenance of streets, curbs, gutters, storm drain facilities, sidewalks, parks, buildings, equipment and other related facilities and activities which are necessary for the public good, welfare and safety, will exceed the amount of funds generated through other revenue and income of the town for general municipal services, then it may levy taxes for such fiscal year, including taxes on each improved parcel of real property within the town, in the manner provided herein. These taxes shall be in addition to other taxes allowed by law and shall be effective commencing with the fiscal year 2004. The appropriations limit of the town of Ross shall, if approved by the voters, be fixed as provided in Section 3.20.070. (Ord. 582 §1(part), 2004).

3.20.020 Maximum levy--Allowed methods of taxation. Each year during the budget hearing and adoption process, the town council will determine the total amount of expenditures necessary to provide adequate levels of municipal services or capital improvements, and deduct therefrom the projected revenue to be gathered from sources other than these taxes. Within the limits set under this section, the town council shall determine the total amount to be raised by these taxes, and after determining the amount to be raised, the town council shall apportion it among all improved parcels of real property (and/or all utility users) within the town not exempted by law as follows, and not exceeding the amounts set forth in this section.

(1) Dwelling unit: one thousand dollars annually per dwelling unit on a parcel; for the purposes of this chapter dwelling unit includes single family residences and does not include residential second units duly registered with the town or any structure accessory to the primary dwelling utilized for occupancy by family members, occasional guests, or servants.

(2) Dwelling unit under construction: one thousand dollars Maximum annually.

(3) Commercial non-residential: one thousand dollars annually per each parcel utilized for commercial or non-residential purposes; any parcel within the commercial district used for apartment or other dwelling purposes shall be included in this category.

The record of the Marin County assessor shall determine whether a structure exists or is under construction, or whether a parcel is subdivided or unimproved.

For each fiscal year the town council shall determine the method or methods by which the tax is to be apportioned, levied and collected, and it may be in any legal form, such as a tax based on square footage of the dwelling, size of the lot (either actual or by zoning district), utility user tax, excise or use tax, limited to improved property only. (Ord. 582 §1(part), 2004).

3.20.030 Hearing and inclusion in town taxes. Prior to levying any tax under this chapter in any fiscal year, the council shall conduct a public hearing on the proposed levy. Such hearing shall be conducted during the budget hearing and adoption process for that year. Notice of such hearing shall be posted on the official bulletin board at town hall at least ten days prior to the hearing. All of the information and material which the town council intends to consider at such hearing and the amount of any tax to be raised shall be made available to the public in the office of the town clerk for at least ten days prior to the hearing.

Following the hearing, the council may adopt a resolution fixing the method or methods and amounts of the tax to be levied.

The owner of the property shall be personally liable for any tax levied under this chapter. (Ord. 582 §1(part), 2004).

3.20.040 Collection. The town council may elect to have any tax authorized under this chapter collected, either by the town or by the tax collector of the county of Marin; or, in the case of any utility tax, by the utility company involved. If the services of the tax collector of the county of Marin are selected, the assessment may only be included on the annual tax sent out by such tax collector. (Ord. 582 §1(part), 2004).

3.20.050 Funding and expending proceeds. Proceeds of any tax levied under this chapter shall be paid into the general fund of the town to be utilized for general governmental purposes. (Ord. 582 §1(part), 2004).

3.20.060 Unexpended residue. Unexpended residue of any money raised by the town under this chapter may only be used in the succeeding year for the purposes stated in this chapter, or be returned to the taxpayer on a pro-rata basis as in the manner originally levied, through a reduction in the succeeding years' tax rate. (Ord. 582 §1(part), 2004).

3.20.070 Change in appropriations limit and duration of tax. The appropriations limit for the town of Ross shall be fixed as the aggregate maximum sum that can be levied pursuant to the provisions of Section 3.20.020 for a four-year period commencing July 1, 2004 and ending June 30, 2008, consistent with the provisions of Article XIII B, Section 4 of the California Constitution. (Ord. 582 §1(part), 2004).