

Chapter 3.20

PUBLIC SAFETY TAX

Sections:

- 3.20.010 Authority, purpose and intent.
- 3.20.020 Special tax imposed.
- 3.20.030 Annual levy; Public hearing.
- 3.20.040 Special fund, Use of tax proceeds, annual report.
- 3.20.050 Collection.
- 3.20.060 Amendment.
- 3.20.070 Exemptions.
- 3.20.080 Termination of provisions.

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

3.20.010 Authority, purpose and intent. Pursuant to the authority of Government Code Section 37100.5, and other applicable law, there is hereby levied and assessed a special tax by the Town of Ross on all improved parcels of real property in the Town of Ross for each fiscal year. It is the sole purpose and intent of this chapter to impose a special tax for public safety services. (Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.020 Special tax imposed. A special tax for the purpose specified in Section 3.20.010 of this chapter shall be imposed on all improved parcels of real property in the Town of Ross for each fiscal year, commencing with fiscal year 2017-2018. The maximum amount of the special tax for each fiscal year shall be as follows:

a. Single Family Residential Uses: \$970 per dwelling unit on a parcel. For the purposes of this chapter, a dwelling unit means a building designed for or occupied by one family, including a dwelling unit under construction. A residential second unit duly registered with the Town of Ross, or any structure accessory to the primary dwelling, which is used for occupancy by family members, occasional guests, or servants, is not a dwelling unit for the purposes of this chapter.

b. Multi-Family, Commercial or Other Non-Residential Uses: \$970 per parcel.

Beginning with fiscal year 2018-19 and for each fiscal year thereafter, the maximum amount of the special tax shall increase in an amount equal to the percentage by which the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose Area published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to that index, increased in the twelve months prior to March of the calendar year in which the adjustment is made.

The records of the Marin County Assessor as of March 1st of each year shall determine the use and improvement of each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year.

For the purposes of this chapter, the term “parcel” shall mean a parcel of real property having a separate assessor’s parcel number as shown on the last equalized assessment roll of Marin County. (Ord. 672 (part), 2016; Ord. 635 (part), 2012; Ord. 582 §1 (part), 2004).

3.20.030 Annual levy; Public hearing. The Town Council shall annually by three affirmative votes establish the amount of the special tax levy, in an amount that does not exceed the maximum amount specified in Section 3.20.020 of this chapter, as is required to provide the desired level of public safety services. The special tax shall not be measured by value of the property.

The Town Council shall conduct a public hearing regarding the proposed annual levy of the special tax during the budget hearing for the applicable year. Notice of the public hearing shall be posted on the official bulletin board at Town Hall at least ten days prior to the hearing. (Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.040 Special fund, use of tax proceeds, annual report. The proceeds of the special tax imposed by this chapter shall be placed in a special fund to be used solely for the purpose of providing public safety services.

The chief fiscal officer of the Town shall annually file with the Town Council a report regarding the amount of special tax revenues collected and expended and the status of any project authorized to be funded with the special parcel tax revenues, as required by California Government Code Section 50075.3, as such law is amended from time to time. (Ord. 672 (part), 2016; Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.050 Collection. The special tax imposed by this chapter shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by the County of Marin on behalf of the Town of Ross. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the Town of Ross by the persons who own the parcel on the date the tax is due. (Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.060 Amendment. The Town Council shall be empowered to amend this chapter by three affirmative votes of its members to carry out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this chapter.

In no event shall the Town Council amend this chapter to increase the maximum amount of the special tax established in section 3.20.020, unless approved by two-thirds of the voters voting thereon. (Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.070 Exemptions. The special tax shall not be imposed upon any parcel that is exempt from the special tax pursuant to any provision of the Constitution or any paramount law. The Town Council by resolution may adopt exemptions to the special tax imposed by this chapter. (Ord. 635 (part), 2012; Ord. 582 §1(part), 2004).

3.20.080 Termination of provisions. This chapter shall be null and void as of twelve o’clock midnight, June 30, 2025, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, section 3.20.050, relating to the collection and

enforcement of liens or obligations for the special tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed. (Ord. 672 (part), 2016; Ord. 635 (part), 2012).