

Chapter 3.30

PARAMEDIC SERVICES TAX

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3.30.010 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 paramedic services. (Ord. 655 (part), 2014).

3.30.020 Special Tax Imposed. A special tax for the purpose specified in Section 3.30.010 of this chapter shall be imposed on all developed parcels of real property in the Town of Ross for each fiscal year, commencing with fiscal year 2023-2024, as follows:

- a. Residential Uses: \$94.50 per dwelling unit on a parcel for fiscal year 2023-24. Beginning with fiscal year 2023-24, the Town Council may approve an annual increase to said amount not to exceed \$3.00 annually to a maximum of \$103.50 for fiscal year 2026-27. 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. Non-Residential Uses: \$94.50 per 1,500 square feet of structure on the parcel for fiscal year 2023-24. Beginning with fiscal year 2024-25, the Town Council may approve an annual increase to said amount not to exceed \$3.00 annually to a maximum of \$103.50 for fiscal year 2026-27.

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. 714 (part), 2022; Ord. 695 (part), 2018; Ord. 655 (part), 2014).

3.30.030 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 3.30.020 of this chapter, as is required to provide the desired level of paramedic services. The special tax shall not be measured by value of the property. (Ord. 655 (part), 2014).

3.30.040 Special Fund, Use of Tax Proceeds. 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 paramedic services. (Ord. 655 (part), 2014).

3.30.050 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. 655 (part), 2014).

3.30.060 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 3.30.020, unless approved by two-thirds of the voters voting thereon. (Ord. 655 (part), 2014).

3.30.070 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. 655 (part), 2014).

3.30.080 Termination of Provisions. This chapter shall be null and void as of twelve o'clock midnight, June 30, 2027, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, section 3.30.050, 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. 714 (part), 2022; Ord. 695 (part), 2018; Ord. 655 (part), 2014).