



**Agenda Item No. 12.**

**Staff Report**

**Date:** October 12, 2023

**To:** Mayor Brekhus and Councilmembers

**From:** Christa Johnson, Town Manager

**Subject:** Town Council Consideration of Adoption of Resolution No. 2340 Calling a Municipal Election Regarding a Special Tax to be Held in its Jurisdiction on March 5, 2024; Requesting the Marin County Board of Supervisors to Consolidate with the Presidential Primary Election Conducted on that Date as Appropriate; Requesting Election Services of the County Elections Department; and Proposing Adoption of Ordinance No. 723 Authorizing the Levy of a Special Tax to Finance Public Safety Services and Authorizing an Increase in the Appropriations Limit for the Town of Ross

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**Recommendation**

It is recommended that the Town Council adopt Resolution No. 2340 calling a Municipal Election regarding a special tax to be held on March 5, 2024; requesting the Marin County Board of Supervisors to consolidate with the Presidential Primary Election conducted on that date as appropriate; and requesting election services of the County Elections Department; and proposing adoption by voters of Ordinance No. 723 authorizing the levy of a special tax to finance public safety services and authorizing an increase in the appropriations Limit for the Town of Ross.

**Background and discussion**

For many years the Town has relied on a public safety tax or municipal services tax to support the operations and capital needs of the community. Unlike many jurisdictions, the Town of Ross does not have a large sales tax base or any hotel/motel taxes or a utility user's tax and instead relies mainly on property taxes, fees, and grants to provide services. In the November 2016 election, Ross voters approved Measure K. The language for the Measure K ballot stated as follows:

“Shall the voters of the Town of Ross adopt an ordinance to reauthorize from July 1, 2017 through June 30, 2025, the annual special tax for maintaining public safety services at a rate of \$970 per dwelling unit for single family residences and \$970 per parcel for all other uses, with an annual cost of living adjustment on both, providing about \$810,000

annually, and increasing the Town’s appropriations limit by the amount of the special tax proceeds?”

The public safety tax that was approved by the Town residents currently raises approximately \$1.0 million in Public Safety Tax Fund revenue which is transferred into the Operating Fund to partially cover the cost of providing police and fire services. This amount covers 20% of the total cost to provide police and fire service which is approximately \$5 million a year and rising.

At the April 27, 2023, Town Council Annual Budget Workshop, a five-year financial forecast was presented related to the Town’s finances. The report findings included that the Town’s current level of services are fundable if the public safety tax is renewed and there will likely be some available revenues for capital facilities and one-time expenses. However, if the public safety tax expires in June 2025 without a replacement, the Town will have to reduce operating expenses which would cause service level declines and a halt to funding capital facilities.

On May 11, 2023, the Town Council directed staff to bring back a Resolution and Ordinance related to placing the Public Safety Tax on the November 7, 2023 election for the voters to decide on the measure.

On June 15, 2023, the Town Council adopted Resolution No. 2321 which placed the measure on the November 7, 2023 ballot. Since the adoption of Resolution No. 2321, the Town Council evaluated new information and considerations related to the measure, and on July 13, 2023, as authorized by Elections Code Section 9605, adopted Resolution No. 2328 which rescinded Resolution No. 2321, and directed the Town Manager to return to the Town Council at a future appropriate date with an item for its consideration to place the measure on the March 5, 2024 ballot.

The Resolution and Ordinance related to placing the Public Safety Tax on the March 5, 2024 election for the voters to decide on the measure are attached to this staff report. The ballot language in the attached resolution is as follows:

“Shall the voters of the Town of Ross adopt an ordinance reauthorizing from July 1, 2025 through June 30, 2035, the annual special tax for maintaining public safety services at a rate of \$1,201.50 per dwelling unit for single family residences and \$1,201.50 per parcel for all other uses, subject to an annual Consumer Price Index adjustment, providing about \$1 million annually, and increasing the Town’s appropriations limit by the amount of the special tax proceeds?”

The ballot measure requires two-thirds voter approval in order to pass. If the March 5, 2024 measure passes, there is a requirement that the voters decide by majority vote every four years whether the increase in the “appropriation limit” (Article XIII B) for the special tax proceeds should continue as required by the State Constitution. If the appropriations limit is not increased

by the special tax proceeds by the voters every four years, it may result in proceeds from taxes over the limit which could not be spent.

The attached Resolution No. 2340 will, if adopted by the Town Council, places the measure on the March 5, 2024 ballot. The Resolution authorizes various actions, procedures, and deadlines, including: setting public notice, publication, and inspection of ballot materials requirements; directing the Town Attorney to draft the Impartial Analysis of the measure; setting deadlines for submitting arguments for and against the measure, and rebuttal arguments thereto; requesting various services from, and transmittal of ballot materials to, the County Board of Supervisors and County Elections Department. The Resolution also authorizes the Town Council's Parcel Tax Subcommittee to draft an argument in favor of the measure and authorizes all Town Council Members to sign the argument in favor of the measure.

#### **Alternative actions**

The Town Council could choose to modify the language of the ballot measure or not place a measure on the ballot.

#### **Environmental review (if applicable)**

Pursuant to California Environmental Quality Act ("CEQA") Guidelines Sections 15060(c)(3) and 15378(b)(4), the Measure does not constitute a "project" for purposes of CEQA because it involves the creation of a government funding mechanism which does not involve any commitment to any specific project that may result in a potentially significant impact on the environment.

#### **Attachments**

- Resolution No. 2340
- Ordinance No. 723

**TOWN OF ROSS**

**RESOLUTION NO. 2340**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF ROSS CALLING A MUNICIPAL ELECTION REGARDING A SPECIAL TAX TO BE HELD IN ITS JURISDICTION ON MARCH 5, 2024; REQUESTING THE MARIN COUNTY BOARD OF SUPERVISORS TO CONSOLIDATE WITH THE PRESIDENTIAL PRIMARY ELECTION CONDUCTED ON THAT DATE AS APPROPRIATE; REQUESTING ELECTION SERVICES OF THE COUNTY ELECTIONS DEPARTMENT; AND PROPOSING ADOPTION OF ORDINANCE NO. 723 AUTHORIZING THE LEVY OF A SPECIAL TAX TO FINANCE PUBLIC SAFETY SERVICES AND AUTHORIZING AN INCREASE IN THE APPROPRIATIONS LIMIT FOR THE TOWN OF ROSS**

**WHEREAS**, the Town Council desires to hold a municipal election to be consolidated with the Presidential Primary Election scheduled to be held on March 5, 2024; and

**WHEREAS**, at that election there shall be submitted to the qualified voters of the Town, the following question:

Shall the voters of the Town of Ross adopt an ordinance reauthorizing from July 1, 2025 through June 30, 2035, the annual special tax for maintaining public safety services at a rate of \$1,201.50 per dwelling unit for single family residences and \$1,201.50 per parcel for all other uses, subject to an annual Consumer Price Index adjustment, providing about \$1 million annually, and increasing the Town's appropriations limit by the amount of the special tax proceeds?

**WHEREAS**, if this measure receives approval by two-thirds of the voters voting thereon, the ordinance in the form attached hereto as Exhibit "A" shall be adopted; and

**WHEREAS**, the Town Clerk shall fix and determine a reasonable date prior to the election, after which no arguments for or against the question may be submitted; and shall cause arguments for or against the question to be printed and enclosed with the sample ballot approved by the California Elections Code; and

**WHEREAS**, rebuttal arguments shall be received by a specified date in connection with the election on this proposition in order to be printed and enclosed with the sample ballot approved by the California Elections Code; and

**WHEREAS**, pursuant to Section 10002 of the Elections Code, the Town Council may request the Board of Supervisors to permit the County Elections Department to render specified services to the Town relating to the conduct of the election on a reimbursable basis; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Town Council of the Town of Ross as follows:

1. That a municipal election is hereby called to be held on March 5, 2024 at which election the ballot question set forth above shall be determined by the voters. The text of the proposed ordinance to be submitted to the voters is attached hereto as Exhibit "A" and incorporated herein by reference; and
2. The Town Clerk is hereby authorized and directed to publish a Notice of Measure To Be Voted On at least one time in a newspaper of general circulation in the city no later than November 3, 2023.
3. The Town Clerk is hereby authorized and directed to cause to be delivered, no later than November 15, 2023, one copy of this Resolution to the Registrar of Voters of the County of Marin; and
4. The Town Clerk hereby establishes a 10-day public inspection period from November 15, 2023 – November 25, 2023 to view all materials related to the measure.
5. The Town Clerk is hereby authorized and directed to transmit a copy of the measure to the Town Attorney who shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be transmitted to the Registrar of Voters of the County of Marin; and
6. Pursuant to Section 9282 of the Elections Code of the State of California, the legislative body of the Town of Ross, or any member or members of the legislative body authorized by the body, or any individual voter who is eligible to vote on the measure or bona fide association of citizens, or any combination of voters and associations, may file a written argument, not to exceed 300 words in length, accompanied by the printed name(s) and signature(s) of the person(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers, for or against the Town measure. The Town Council's Parcel Tax Subcommittee is hereby authorized to draft an argument in favor of the measure, and all Town Council Members may sign the argument in favor of the measure.
7. The Town Clerk hereby establishes, in accordance with guidelines established by the Registrar of Voters of the County of Marin, the following schedule for submission of primary arguments for and against the measure, and rebuttal arguments:
  - November 27, 2023: deadline for submission of primary arguments to Town Clerk (300-word limit).
  - November 28 – December 7, 2023: 10-day public inspection period for primary arguments submitted for printing.
  - December 5, 2023: deadline for submission of rebuttal arguments with the Town Clerk (250-word limit).

- December 6 – December 16, 2023: 10-day public inspection period for rebuttal arguments submitted for printing.

8. That the Board of Supervisors of the County of Marin is hereby requested to consolidate, as appropriate, said election with the Presidential Primary Election to be conducted on March 5, 2024; and
9. That the Board of Supervisors of the County of Marin is hereby requested to authorize the County Elections Department to render the following specified services for the Town of Ross relating to the conduct of the election to be held on March 5, 2024: preparation of voter indexes; voter counting by precinct; verification of signatures; drayage and rental of polling places; printing of measures and arguments; printing of sample and official ballots; appointment and notification of election officers; mailing of sample ballots and polling place notification; provision of precinct supplies; training of precinct workers; processing of absentee ballots; central counting; canvass of votes cast; and
10. The Town Clerk is hereby ordered and directed to file a copy of this Resolution with the Board of Supervisors of the County of Marin.

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Ross on the 12th day of October, 2023 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**ATTEST:**

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Town Clerk

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Elizabeth Brekhus, Mayor

**EXHIBIT A**

Ordinance No.723  
(attached)

**TOWN OF ROSS**

**ORDINANCE NO. 723**

**AN ORDINANCE OF THE TOWN OF ROSS, CALIFORNIA,  
AMENDING CHAPTER 3.20 OF THE ROSS MUNICIPAL CODE TO AUTHORIZE THE  
LEVY OF A SPECIAL TAX TO FINANCE PUBLIC SAFETY SERVICES AND  
AUTHORIZING AN INCREASE IN THE APPROPRIATIONS LIMIT FOR  
THE TOWN OF ROSS**

**THE PEOPLE OF THE TOWN OF ROSS, CALIFORNIA DO HEREBY ORDAIN AS FOLLOWS:**

**Section 1.** Section 3.20.020 of the Ross Municipal Code is hereby amended and restated in its entirety to read as follows:

**Section 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 July 1, 2025 and through June 30, 2035. The maximum amount of the special tax for each fiscal year shall be as follows:

a. Single Family Residential Uses: \$1,201.50 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: \$1,201.50 per parcel.

Commencing July 1, 2025 and through June 30, 2035, 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 15<sup>th</sup> 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.



**Section 2.** Section 3.20.040 of the Ross Municipal Code is hereby amended and restated in its entirety to read as follows:

**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.

**Section 3.** Section 3.20.080 of the Ross Municipal Code is hereby amended and restated in its entirety to read as follows:

**3.20.080 Termination of Provisions.**

This chapter shall be null and void as of twelve o'clock midnight, June 30, 2035, 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.

**Section 4.** The appropriations limit of the Town of Ross established under Article XIII B, Section 6 of the California Constitution shall be increased by the proceeds received from the special tax imposed by this ordinance. Any future increases in the appropriations limit shall be approved by a majority vote of the voters voting thereon.

**Section 5.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable. The Town Council, and the electorate, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

**Section 6.** This Ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at the Presidential Primary election to be held on March 5, 2024 and if approved by the voters will become valid and binding 10 days after the date that the Town Council certifies the election results in accordance with Elections Code Section 9217.

**Section 7.** The Mayor is hereby authorized to sign this Ordinance and the Town Clerk will attest and certify to the adoption of this ordinance by signing where indicated below.

**Section 8.** Pursuant to California Environmental Quality Act (“CEQA”) Guidelines Sections 15060(c)(3) and 15378(b)(4), this Ordinance does not constitute a “project” for purposes of CEQA because it involves the creation of a government funding mechanism which does not involve any commitment to any specific project that may result in a potentially significant impact on the environment.

I hereby certify that the foregoing ordinance was PASSED, APPROVED AND ADOPTED by the people of the Town of Ross voting on the 5th day of March, 2024.

ATTEST:

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Town Clerk

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Mayor