

**TOWN OF FAIRFAX
STAFF REPORT**

To: Mayor, Members of the Town Council

From: Michael Rock, Town Manager
Michael Vivrette, Finance Director 

Date: June 6, 2012

Subject: Adoption of Resolutions 12-29 through 12-35 setting taxes to be collected by the County Auditor-Controller for Fiscal Year 2012-13

RECOMMENDATION

Adopt Resolutions 12-29 through 12-35 setting taxes to be collected by the County Auditor-Controller for Fiscal Year 2012-13.

DISCUSSION

Each year, the County Auditor-Controller requires towns to submit enabling resolutions or ordinances setting new or continuing existing taxes to be collected as part of property tax assessments. The Town has several taxes that are collected by the County on our behalf. In order that these assessments may continue, it is recommended that the following Resolutions be adopted:

- a. Adoption of Resolution 12-29, a Resolution of the Town Council of the Town of Fairfax Setting the Amount of the General Municipal Services Tax for the 2012-2013 Fiscal Year

This tax rate of \$50 is the same as last year's assessment.

- b. Adoption of Resolution 12-30, a Resolution of the Town Council of the Town of Fairfax Setting the Amount of the Special Municipal Services Tax (Measure I) for the 2012-2013 Fiscal Year

This tax rate of \$125 per dwelling unit is the same as last year's assessment.

- c. Adoption of Resolution 12-31, a Resolution of the Town Council of the Town of Fairfax Setting the Amount of the Utility Users Tax for the 2012-2013 Fiscal Year

This tax rate of 4% is the same as last year's assessment.

- d. Adoption of Resolution 12-32, a Resolution of the Town Council of the Town of Fairfax Setting the Amount of the Pension Override Tax for the 2012-2013 Fiscal Year

This tax rate of \$.091 per \$100 assessed valuation is the same as last year's assessment.

AGENDA ITEM # 8-14

- e. Adoption of Resolution 12-33, setting a fee for the Purpose of Funding Local Storm Water Pollution Prevention Activities for the 2012-2013 Fiscal Year.

The tax rate of \$15 per run-off unit is the same amount as last year's assessment.

- f. Adoption of Resolution 12-34, Approving the Measure K Bond assessment for the 2012-2013 Fiscal Year .

The tax rate of .04535 per \$100 of tax roll valuation is decreased from .04541 for 11-12.

- g. Adoption of Resolution No.12-35, a Resolution of the Town Council of the Town of Fairfax Approving the Ross Valley Paramedic Authority Tax Levy for the 2012-13 Fiscal Year.

Each of the Resolutions sets forth the rates to be collected and the enabling legislation authorizing the rates. Staff recommends the resolutions be adopted.

ATTACHMENTS

Resolutions 12-29 through 12-35

8-11

RESOLUTION 12-29

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX
SETTING THE AMOUNT OF THE GENERAL MUNICIPAL SERVICES TAX
FOR THE 2012-2013 FISCAL YEAR**

WHEREAS, Ordinance No. 510 of the Town of Fairfax authorizes the Council by resolution to establish the amount of a municipal services tax to be imposed and levied during the ensuing fiscal year; and

WHEREAS, the Town Council has reviewed a preliminary Operating and Capital Budget for Fiscal Year 2012-13 as presented by the Town Manager, and has determined that in order to maintain the current level of municipal services as well as the long-term fiscal health and stability of the Town and to maintain the Town's excellent bond rating, the full assessment of this Municipal Services Tax for Fiscal Year 2012-13 is a necessity; and

WHEREAS, the Town Council has also determined that for the fiscal year commencing July 1, 2012, without the levy of this Municipal Services Tax, the cost of providing municipal services will exceed the amount of funds and revenues generated from all other sources of income.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Fairfax authorizes the amount of the municipal services tax to be levied and imposed for the 2012-2013 fiscal year pursuant to Fairfax Ordinance No. 510 shall be as follows:

- a) A tax is hereby levied and imposed upon improved residential property at the rate of Fifty Dollars (\$50.00) per dwelling unit.
- b) A tax is hereby imposed and levied upon improved business property at the rate of Fifty Dollars (\$50.00) for each business occupant and Fifty Dollars (\$50.00) per dwelling unit.

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION 12-30

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX
SETTING THE AMOUNT OF THE SPECIAL MUNICIPAL SERVICES TAX FOR
THE 2012-2013 FISCAL YEAR**

WHEREAS, Ordinance No. 747 was approved by the voters of the Town of Fairfax at a special election held in the jurisdiction on November 3, 2009; and

WHEREAS, Ordinance No. 747 authorizes the Town of Fairfax to levy a Special Municipal Services Tax to be imposed and levied through June 30, 2015; and

WHEREAS, the Town Council has reviewed a preliminary Operating and Capital Budget for Fiscal Year 2012-13 as presented by the Town Manager, and has determined that in order to maintain the current level of municipal services as well as the long-term fiscal health and stability of the Town, and to maintain the Town's excellent bond rating, the full assessment of this Special Municipal Services Tax for Fiscal Year 2012-13 is a necessity; and

WHEREAS, the Town Council has also determined that for the fiscal year commencing July 1, 2012, without the levy of this Special Municipal Services Tax, the cost of providing municipal services will exceed the amount of funds and revenues generated from all other sources of income.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Fairfax authorizes the amount of the Special Municipal Services Tax to be levied and imposed for the 2012-2013 fiscal year pursuant to Fairfax Ordinance No. 747 shall be as follows:

- a) A tax is hereby levied and imposed upon improved residential property at the rate of One hundred twenty-five dollars (\$125.00) per dwelling unit.
- b) A tax is hereby imposed and levied upon improved business property at the rate of One hundred twenty-five dollars (\$125.00) for each business occupant and One hundred twenty-five dollars (\$125.00) per dwelling unit.

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION 12-31

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX
SETTING THE AMOUNT OF THE UTILITY USERS' TAX
FOR FISCAL YEAR 2012-2013**

WHEREAS, Ordinance No. 552 requires that the rate of the Telephone, Gas and Electricity Users' Tax shall be set annually by Resolution; and

WHEREAS, the Town Council has reviewed a preliminary Operating and Capital Budget for Fiscal Year 2012-13 as presented by the Town Manager, and has determined that in order to maintain the current level of municipal services as well as the long-term fiscal health and stability of the Town, and to maintain the Town's excellent bond rating, the full assessment of this Utility Users' Tax for Fiscal Year 2012-13 is a necessity; and

WHEREAS, the Town Council has also determined that for the fiscal year commencing July 1, 2012, without the levy of this Utility Users' Tax, the cost of providing municipal services will exceed the amount of funds and revenues generated from all other sources of income; and

WHEREAS, the Town Council has determined that for the fiscal year commencing July 1, 2012, the cost of providing municipal services will require a 4% rate for the Utility Users Tax, which is the same as was assessed for Fiscal Year 2012-13.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Fairfax authorizes Telephone, Gas and Electricity Users' Tax for Fiscal Year 2012-2013, shall be at the rate of four percent (4%).

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION 12-32

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX
SETTING THE PENSION TAX RATE TO SUPPORT FAIRFAX PENSION OBLIGATIONS
FOR FISCAL YEAR 2012 - 2013**

WHEREAS, the Town of Fairfax has had a Pension Override Tax as an assessment since the 1960s; and

WHEREAS, the Pension Override Tax serves to pay toward the funded and unfunded pension obligations of the Town for Safety and Miscellaneous employees; and

WHEREAS, the Town Council has reviewed a preliminary Operating and Capital Budget for Fiscal Year 2012-13 as presented by the Town Manager, and has determined that in order to maintain the current level of benefits and meet the funded and unfunded pension liability through the California Public Employees' Retirement System (CalPERS), the full assessment of this Special Municipal Services Tax for Fiscal Year 2012-13 is a necessity.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Fairfax authorizes the amount of the pension tax rate upon all of the taxable property within the Town of Fairfax to support Fairfax Pension Obligations for Fiscal Year 2012-2013 will be \$.091 per \$100 assessed valuation.

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION NO. 12-33

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
FAIRFAX SETTING A FEE FOR THE PURPOSE OF FUNDING LOCAL
STORMWATER POLLUTION PREVENTION ACTIVITIES
FOR FISCAL YEAR 2012-2013**

WHEREAS, Ordinance No. 646, Adopting a Regulatory Fee to Fund Clean Stormwater Activities was adopted by the Fairfax Town Council in December 1995, after due consideration and public input; and

WHEREAS, Ordinance No. 646 allows the Town to recover the costs of specified projects and activities through the establishment of a fee per "run-off unit;" and

WHEREAS, the Town Council has reviewed the stormwater pollution prevention activities and projects which are to be funded by the fee "per run-off unit" and considered the needs of the Town of Fairfax for these important activities and projects.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Fairfax authorizes the fee per run-off unit is established for Fiscal Year 2012-13 at fifteen dollars (\$15) which is to be collected annually by the Marin County Tax Collector with the property tax billings.

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012 by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION 12-34

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX
SETTING THE TAX RATE IN CONNECTION WITH ITS GENERAL
OBLIGATION BONDS (MEASURE K BOND ASSESSMENT)
FOR FISCAL YEAR 2012-2013**

WHEREAS, more than two-thirds of the qualified voters in the Town of Fairfax (the "Town"), voting at a municipal election on November 2, 1999, approved the issuance of up to \$6,830,000 of general obligation bonds to finance the acquisition and construction of capital improvements to various streets and storm drains within the Town and to the Town's community facilities within the Town; and

WHEREAS, pursuant to the authorization received at such election, the Town has issued three series of general obligation bonds authorized as described above in an aggregate principal amount of \$6,830,000; and

WHEREAS, bonds are general obligations of the Town payable solely from *ad valorem* property taxes levied by the Town and collected by the County of Marin and the Town Council is empowered and is obligated to annually levy *ad valorem* taxes for the payment of the bonds and the interest thereon upon all property within the Town subject to taxation by the Town, subject to the limitations set by the voters on November 2, 1999.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Fairfax authorizes the levy of an *ad valorem* tax for fiscal year 2012-13 for the payment of the bonds on property in the Town at the rate of .04535 per \$100 of tax roll valuation.

This resolution shall take effect from and after the date of its passage and adoption.

The foregoing Resolution was duly passed and adopted at an adjourned meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:
NOES:
ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson

RESOLUTION 12-35

**A RESOLUTION OF THE TOWN OF FAIRFAX APPROVING THE
ROSS VALLEY PARAMEDIC AUTHORITY TAX LEVY
FOR THE 2012-13 FISCAL YEAR**

WHEREAS, on November 2, 2010, the electors of the Town of Fairfax approved a tax measure thereby establishing the current authority for funding of paramedic services through June 30, 2015; and

WHEREAS, the Board of Directors of the Ross Valley Paramedic Authority has now approved an operating budget for the fiscal year 2012-13; and

WHEREAS, the Board of Directors has elected to keep the tax rate at \$42 per parcel plus the fifty-cent administrative fee charged by the County of Marin. This rate will apply to the formula of years past which stated an increase of \$3 per year to a maximum of \$48 for residential units as well as for each 1500 square feet of commercial space.

NOW, THEREFORE BE IT RESOLVED, that the Town Council of the Town of Fairfax does hereby confirm and levy a tax not to exceed \$45 per taxable residential unit plus a 50 cent administrative fee paid to the county, and \$45 per 1500 square feet of commercial space with a 50 cent administrative fee paid to the county for paramedic services during the fiscal year 2012-2013.

The foregoing Resolution was duly passed and adopted at an Adjourned Meeting of the Town Council of the Town of Fairfax held in said Town on the 6th day of June, 2012, by the following vote, to wit:

AYES:

NOES:

ABSENT:

Pam Hartwell-Herrero, Mayor

Attest:

Town Clerk, Judy Anderson