



# TOWN OF FAIRFAX

## STAFF REPORT

June 4, 2014

**TO:** Mayor and Town Council

**FROM:** Michael Vivrette, Finance Director

**SUBJECT:** Adoption of a Resolution Setting the Amount of the Special Municipal Services Tax for FY 2014– 2015

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### RECOMMENDATION

Adopt the resolution referenced above.

### 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 of Fairfax has several taxes that are collected by the County on our behalf. In order that these assessments may continue, the following resolutions need to be adopted prior to July 1, 2014.

- a. Resolution 14-\_\_ Setting the Amount of the Special Municipal Services Tax for 2014-2015  
This tax rate of \$125 is the same as last year's assessment.
- b. Resolution 14-\_\_ Setting the Amount of the Utility Users Tax for FY 2014-2015  
This tax rate of 4% is the same as last year's assessment.
- c. Resolution 14-\_\_ Setting the Pension Tax Rate to Support Fairfax Pension Obligations for FY 2014-2015

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

- d. Resolution 14-\_\_ Setting a Fee for the Purpose of Funding Local Stormwater Pollution Prevention Activities for FY 2014-2015  
This tax rate of \$15 per run-off unit is the same as last year's assessment.
- e. Resolution 14-\_\_ Setting the Tax Rate for the general obligation bonds (Measure K Bond Assessment) for FY 2014-2015  
This tax rate of \$.03923 per \$100 of tax roll valuation is decreased from \$.04478 for FY 2013-14.

Each of the resolutions sets forth the rates to be collected and the enabling legislation authorizing the rates.

### FISCAL IMPACT

Required to balance FY 2014-2015 budget

### ATTACHMENT

Resolution Setting the Amount of the Special Municipal Services Tax for FY 2014– 2015

**RESOLUTION 14-**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FAIRFAX  
SETTING THE AMOUNT OF THE SPECIAL MUNICIPAL SERVICES TAX FOR  
FISCAL YEAR 2014-2015**

**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 2014-15 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 2014-15 is a necessity; and

**WHEREAS**, the Town Council has also determined that for the fiscal year commencing July 1, 2014, 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 2014-2015 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 a regular meeting of the Town Council of the Town of Fairfax held in said Town on the 4<sup>th</sup> day of June 2014, by the following vote, to wit:

AYES:

NOES:

ABSENT:

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DAVID WEINSOFF, Mayor

Attest:

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Michele Gardner, Town Clerk