



Legislation Text

File #: 22-208, **Version:** 1

FROM:

Jeff Zuba, Finance & Administrative Services Director

SUBJECT:

Town of San Anselmo 2022-2023 Tax Rates for Municipal Services Tax, Pension Override Tax, Measure G Debt Service Tax, Special Library Services Tax, and Ross Valley Paramedic Tax

RECOMMENDATION

That Council approve the attached resolutions establishing:

1. The Municipal Services Tax for 2022-2023 fiscal year at the rate of \$78.00 per living unit and per 1,500 square feet of non-residential structure; and
2. The Pension Override Tax for the 2022-2023 fiscal year at the rate of 5.9 cents per \$100 of assessed valuation; and
3. The Measure G Debt Service Tax rates for 2022-2023 fiscal year at 0.5 cents per \$100 of assessed valuation for the Series 2011 and at 0.4 cents per \$100 of assessed valuation for the Series 2020 Measure G bonds respectively, for a total debt service tax levy of 0.9 cents per \$100 of assessed valuation.
4. The Special Library Services Tax for the 2022-2023 fiscal year at the rate of \$66.41 per real estate parcel.
5. The Ross Valley Paramedic Tax for the 2022-2023 fiscal year at a rate of \$91.50 per taxable living unit or per 1,500 square feet of structure developed parcel in non-residential use.

BACKGROUND

The Municipal Services and Pension Override taxes have been levied at the rate proposed above since the 1987-88 fiscal year. These taxes are necessary in order to provide for the level of municipal services currently provided by the Town of San Anselmo and to meet the Town's obligation to the Public Employees' Retirement System.

The combined Measure G tax levy of 0.9 cents per \$100 of assessed valuation. The levy is necessary to pay the debt service on the general obligation bonds sold by the Town to pay for improvements to streets, drainage, and Library, as authorized by the San Anselmo voters on June 6, 1995. The levy includes debt service from both the 2011 bond series, of which is a result of refinancing the 1995, 1997 and 2000 bond series, and the 2020 bond series, of which is the result of refinancing the 2003 bond series in July 2020.

The Special Library Services Tax was approved by voters in June 2014 for the purpose of enhancing library services. This is an increase of \$1.99, or 3%, from the 2021-2022 rate.

The Ross Valley Paramedic Tax was approved by the voters in November 2018 for paramedic services. The rate of 2022-2023 is \$91.50 per taxable living unit or per 1,500 square feet of structure developed parcel in non-residential use.

These resolutions are required to be sent to the County Tax Assessor annually for placement on the property tax bills.

FISCAL IMPACT

The funds that will be raised by the above taxes are projected to be:

Municipal Services Tax	\$ 455,492
Pension Override Tax	\$2,565,352
Measure G Debt Service, Series 2011	\$ 185,140
Measure G Debt Service, Series 2020	\$ 158,754
Special Library Services Tax	\$ 297,222

There is no fiscal impact to the Town with respect to the paramedic tax.

CEQA AND CLIMATE ACTION PLAN CONSISTENCY

Adoption of the attached resolutions establishing tax rates for fiscal year 2022-23 is not a project under the California Environmental Quality Act (CEQA), because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065). Even if the adoption of the resolutions is considered a project, it is statutorily exempt from CEQA, because CEQA does not apply to the establishment, modification, or approval of rates or other charges by the Town which the Town finds are for the purpose of meeting operating expenses, meeting financial reserve needs, or obtaining funds for capital projects. (14 Cal. Code Regs. § 15273).