



## Item No. 1 Town of Atherton

### **CITY COUNCIL STAFF REPORT – ACTION ITEMS**

**TO: HONORABLE MAYOR AND CITY COUNCIL**

**FROM: GEORGE RODERICKS, CITY MANAGER**

**DATE: AUGUST 7, 2013**

**SUBJECT: PROPOSED RECONSIDERATION OF ORDINANCE NO. 598  
SUBMITTING A MEASURE RELATING TO RENEWAL OF THE  
PARCEL TAX FOR AN ADDITIONAL FOUR YEARS AT AN  
ELECTION TO BE HELD ON NOVEMBER 6, 2013.**

### **RECOMMENDATION**

Review staff report and if appropriate, reconsider Ordinance No. 598 as articulated.

### **BACKGROUND**

Pursuant to parliamentary procedures, a request to reconsider must be made at the meeting where the item was first voted upon or at the very next meeting of the body. Staff received a request from a member of the City Council to reconsider Ordinance No. 598 adopted by the Council at the July 17 Regular Meeting. Because this issue is an ordinance and due to the election timing, notice as a Public Hearing was required.

Tonight's meeting, as the next scheduled meeting of the City Council, is the latest date of a scheduled meeting at which the City Council can discuss the issue. The request to reconsider has been scheduled for Council action at tonight's meeting. While the item has been publicly noticed as required as a Public Hearing, it may or may not be heard depending on whether the motion to reconsider is successful.

To hear the item tonight, the City Council must approve the motion to reconsider. If that motion passes, the parcel tax renewal item listed under Public Hearings will be heard this evening as if nothing had been approved at the July 17 meeting. If the issue is considered this evening and fails passage by a  $\frac{3}{4}$  majority of the Council, the parcel tax renewal *will not* be on the November

2013 ballot. As an ordinance, in order to pass it requires a ¾ vote of the Council – a minimum of 3 aye votes.

**FINDINGS**

With the request to reconsider, staff was provided with the following articulated rationale:

- 1) during the Public Hearing on July 17 there was insufficient information presented to give those voting a full historical perspective with respect to the tax rate on private clubs; and
- 2) given the magnitude of the increase on a single entity that entity should have been given a greater opportunity to provide feedback prior to approval.

As the historical tax rate information was presented impromptu at the meeting there was no time to provide the full historical perspective with respect to the data nor was there time to allow the private club to provide feedback. Reconsideration of the issue would allow for both.

**History of the Parcel Tax Rates**

Below is a table summary of the parcel tax from its inception in 1980 forward. The tax revenue measure that passed in 1987 is the only year during which the tax rates were increased from each distinct taxing year to the next. In all other years, the tax rate proposed during year one of the tax was static through all four years. The rate listed in the table for 1987 was the final year’s tax rate.

The years of change for most rates occurred during the November 1987 election and the November 1995 election. The tax rate for the private club changed in 1987, 1995, and 2001.

The four history tables below are broken down by taxing categories:

- Residential Parcels – w/Dwelling Units
- Residential Parcels – Unimproved
- Private Club
- Utilities

<b>Category – Residential Parcels – w/Dwelling Units</b>					
<b>Parcel Size</b>					
<b>Election</b>	<b>Pass/Fail</b>	<b>&lt; ¼ Acre</b>	<b>¼ Acre - ½ Acre</b>	<b>½ Acre – 2 Acres</b>	<b>2+ Acres</b>
<i>Nov 2013</i>	<i>Scheduled</i>	\$450	\$570	\$750	\$960
Nov 2009	Passed	\$450	\$570	\$750	\$960
June 2005	Passed	\$450	\$570	\$750	\$960
Nov 2004	Failed	\$450	\$570	\$750	\$960
June 2001	Passed	\$450	\$570	\$750	\$960
Mar 2000	Failed	\$450	\$570	\$750	\$960

<b>Category – Residential Parcels – w/Dwelling Units</b>					
<b>Parcel Size</b>					
<b>Election</b>	<b>Pass/Fail</b>	<b>&lt; ¼ Acre</b>	<b>¼ Acre - ½ Acre</b>	<b>½ Acre – 2 Acres</b>	<b>2+ Acres</b>
Nov 1999	Failed	\$450	\$570	\$750	\$960
<b>Nov 1995</b>	<b>Passed</b>	<b>\$450</b>	<b>\$570</b>	<b>\$750</b>	<b>\$960</b>
Nov 1991	Passed	\$300	\$380	\$500	\$640
<b>Nov 1987</b>	<b>Passed</b>	<b>\$300</b>	<b>\$380</b>	<b>\$500</b>	<b>\$640</b>
June 1984	Passed	\$189	\$236	\$315	\$394
Nov 1983	Failed	Unable to Locate Rates			
June 1980	Passed	Unable to Locate Rates			

<b>Category – Residential Parcels – Unimproved</b>					
<b>Parcel Size</b>					
<b>Election</b>	<b>Pass/Fail</b>	<b>&lt; ¼ Acre</b>	<b>¼ Acre - ½ Acre</b>	<b>½ Acre – 2 Acres</b>	<b>2+ Acres</b>
Nov 2013	Scheduled	\$225	\$285	\$375	\$480
Nov 2009	Passed	\$225	\$285	\$375	\$480
June 2005	Passed	\$225	\$285	\$375	\$480
Nov 2004	Failed	\$225	\$285	\$375	\$480
June 2001	Passed	\$225	\$285	\$375	\$480
Mar 2000	Failed	\$225	\$285	\$375	\$480
Nov 1999	Failed	\$225	\$285	\$375	\$480
<b>Nov 1995</b>	<b>Passed</b>	<b>\$225</b>	<b>\$285</b>	<b>\$375</b>	<b>\$480</b>
Nov 1991	Passed	\$150	\$190	\$250	\$320
<b>Nov 1987</b>	<b>Passed</b>	<b>\$150</b>	<b>\$190</b>	<b>\$250</b>	<b>\$320</b>
June 1984	Passed	\$94	\$118	\$157.50	\$197
Nov 1983	Failed	Unable to Locate Rates			
June 1980	Passed	Unable to Locate Rates			

<b>Category – Private Club</b>		
<b>Election</b>	<b>Pass/Fail</b>	<b>Amount</b>
Nov 2013	Scheduled	\$25,000
Nov 2009	Passed	\$10,000
June 2005	Passed	\$10,000
Nov 2004	Failed	\$10,000
<b>June 2001</b>	<b>Passed</b>	<b>\$10,000</b>
Mar 2000	Failed	\$10,000
Nov 1999	Failed	\$10,000
<b>Nov 1995</b>	<b>Passed</b>	<b>\$3,825</b>
Nov 1991	Passed	\$2,550
<b>Nov 1987</b>	<b>Passed</b>	<b>\$2,550</b>

<b>Category – Private Club</b>		
<b>Election</b>	<b>Pass/Fail</b>	<b>Amount</b>
June 1984	Passed	\$1,575
Nov 1983	Failed	Unable to Locate Rates
June 1980	Passed	Unable to Locate Rates

<b>Category – Utility</b>			
<b>Election</b>	<b>Pass/Fail</b>	<b>Owned/Services</b>	<b>Owned/Not Servicing</b>
<i>Nov 2013</i>	<i>Scheduled</i>	<i>\$450</i>	<i>\$750</i>
Nov 2009	Passed	\$450	\$750
June 2005	Passed	\$450	\$750
Nov 2004	Failed	\$450	\$750
June 2001	Passed	\$450	\$750
Mar 2000	Failed	\$450	\$750
Nov 1999	Failed	\$450	\$750
<b>Nov 1995</b>	<b>Passed</b>	<b>\$450</b>	<b>\$750</b>
Nov 1991	Passed	\$300	\$500
<b>Nov 1987</b>	<b>Passed</b>	<b>\$300</b>	<b>\$500</b>
June 1984	Passed	\$189	\$315
Nov 1983	Failed	Unable to Locate Rates	
June 1980	Passed	Unable to Locate Rates	

**FISCAL IMPACT**

None.

**ATTACHMENT(S)**

Ordinances or Resolutions for Each Tax Measure

RESOLUTION NO. 85-16  
EXHIBIT "A"

1985 - 1986

PROGRAM OF SERVICES

Within the 1985-86 program of services is a revenue estimate of \$746,000 to be derived from the Special Municipal Tax as authorized by Ordinance 398 of the Town of Atherton.

This amount will be raised by the levy of the following tax rates for each of the categories listed below:

<u>CATEGORY</u>	<u>RATE</u>
1. For each dwelling on parcel with an area of less than 1/4 acre	\$ 189.00
2. For each unimproved parcel with an area of less than 1/4 acre	94.00
3. For each dwelling on parcel with an area of 1/4 acre but less than 1/2 acre.	236.00
4. For each unimproved parcel with an area of 1/4 acre but less than 1/2 acre.	118.00
5. For a dwelling on parcel with an area of 1/2 acre but less than 2 acres.	315.00
6. For each unimproved parcel with an area of 1/2 acre but less than 2 acres.	157.50
7. For each dwelling on parcel with an area of 2 acres or more.	394.00
8. For each unimproved parcel with an area of 2 acres or more.	197.00
9. For each private club	1,575.00
10. For each parcel available for tax owned by a utility which serves Atherton area.	189.00
11. For each parcel available for tax owned by a utility which does not directly serve the Atherton community.	315.00

RESOLUTION NO. 85-16  
EXHIBIT "A"

1985 - 1986

PROGRAM OF SERVICES

Within the 1985-86 program of services is a revenue estimate of \$746,000 to be derived from the Special Municipal Tax as authorized by Ordinance 398 of the Town of Atherton.

This amount will be raised by the levy of the following tax rates for each of the categories listed below:

<u>CATEGORY</u>	<u>RATE</u>
1. For each dwelling on parcel with an area of less than 1/4 acre	\$ 189.00
2. For each unimproved parcel with an area of less than 1/4 acre	94.00
3. For each dwelling on parcel with an area of 1/4 acre but less than 1/2 acre.	236.00
4. For each unimproved parcel with an area of 1/4 acre but less than 1/2 acre.	118.00
5. For a dwelling on parcel with an area of 1/2 acre but less than 2 acres.	315.00
6. For each unimproved parcel with an area of 1/2 acre but less than 2 acres.	157.50
7. For each dwelling on parcel with an area of 2 acres or more.	394.00
8. For each unimproved parcel with an area of 2 acres or more.	197.00
9. For each private club	1,575.00
10. For each parcel available for tax owned by a utility which serves Atherton area.	189.00
11. For each parcel available for tax owned by a utility which does not directly serve the Atherton community.	315.00

ORDINANCE NO. 429

AN ORDINANCE OF THE TOWN OF ATHERTON  
 AUTHORIZING THE LEVY OF A SPECIAL TAX FOR  
 MUNICIPAL SERVICES AND FOR THE EXPENDITURE OF FUNDS  
 DERIVED FROM SUCH TAX

The people of the Town of Atherton do ordain as follows:

SECTION 1. AUTHORITY TO ADOPT MEASURE. This ordinance and the tax authorized herein is adopted pursuant to the provisions of Article 3.5 of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code (Section 50075, 50076, and 50077), and the California Constitution Article XIII B, Section 4.

SECTION 2. AUTHORIZATION TO LEVY SPECIAL TAX. If, in any fiscal year commencing July 1, 1988, the City Council shall determine that municipal services such as police protection, street maintenance, building regulation, parks maintenance, are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income of the Town for such services, then it may levy a special tax for such fiscal year on each parcel of real property within the Town in a manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

SECTION 3. DETERMINATION OF AMOUNT TO BE RAISED. Each year following adoption of the Town's annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and deduct therefrom the projected revenue to be gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived for the tax authorized by this ordinance for such year.

SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT. After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by Law as follows:

	MAXIMUM TAX IN GIVEN YEAR			
	1988-89	1989-90	1990-91	1991-92 THEREAFTER
1. For each dwelling on a parcel with an area of less than 1/4 acre	233	250	270	300
2. For each unimproved parcel with an area of less than 1/4 acre	116	125	135	150
3. For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre	291	310	340	380
4. For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre	145	155	170	190

5. For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres	388	415	450	500
6. For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres	194	207	225	250
7. For each dwelling on a parcel with an area of 2 acres or more	485	520	560	640
8. For each unimproved parcel with an area of 2 acres or more	242	260	280	320
9. For each private club	1940	2075	2260	2550
10. For each parcel available for tax owned by a utility which serves the Atherton community	233	250	270	300
11. For each parcel available for tax owned by a utility which does not directly serve the Atherton Community	388	415	450	500

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

**SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES.** Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted on the seven official bulletin boards of the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this chapter shall become a lien upon the properties against which it is assessed and collectible in the manner provided in Chapter 13(a), Section 1 and 2, Code of Ordinance, Town of Atherton, the levying resolution.

**SECTION 6. COLLECTION.** The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill set out by such Tax Collector. A certified copy of the resolution elected to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

SECTION 7. INCREASE APPROPRIATIONS LIMIT. Pursuant to California Constitution Article XIII B, the appropriations limit for the Town of Atherton will be increased by the aggregate sum authorized to be levied as a special tax in each of the years covered by this ordinance.

SECTION 8. FUNDING AND EXPENDING PROCEEDS. Proceeds of any tax levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

SECTION 9. UNEXPENDED RESIDUE. Unexpended residue of any money raised by the Town under this ordinance may only be used in the succeeding year for the purposes stated in this ordinance or returned to the taxpayer on the same pro-rata basis as originally levied.

SECTION 10. SEVERABILITY. If any provision of this ordinance of the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

SECTION 11. DURATION AMENDMENT OR REPEAL. The authorization to levy a tax under this ordinance shall commence with the Fiscal Year 1988-89, beginning July 1, 1988. This ordinance, or any provision thereof, may only be amended or repealed by approval of two-thirds of the voters voting on the proposition at any initiative or referendum election.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a consolidation election to be held on Tuesday, November 3, 1987, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.

SECTION 12. That this ordinance shall be printed and posted in seven public places, to-wit, upon the seven official bulletin boards of the Town of Atherton, and shall take effect and be in force immediately upon its passage and approval.

This ordinance was approved by the voters by a two thirds majority at an election held November 3, 1987.

ORDINANCE 467

AN ORDINANCE OF THE TOWN OF ATHERTON  
AUTHORIZING THE LEVY OF A SPECIAL TAX FOR  
MUNICIPAL SERVICES AND FOR THE EXPENDITURE OF FUNDS  
DERIVED FROM SUCH TAX

The people of the Town of Atherton do ordain as follows:

**SECTION 1. AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein is adopted pursuant to the provisions of Article 3.5 of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code (Section 50075, 50076, and 50077), and the California Constitution Article XIII B, Section 4.

**SECTION 2. AUTHORIZATION TO LEVY SPECIAL TAX.** If, in any fiscal year commencing July 1, 1992, the City Council shall determine that municipal services such as police protection, street maintenance, building regulation, parks maintenance, are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income of the Town for such services, then it may levy a special tax for such fiscal year on each parcel of real property within the Town in a manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

**SECTION 3. DETERMINATION OF AMOUNT TO BE RAISED.** Each year following adoption of the Town's annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and deduct therefrom the projected revenue to be gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived for the tax authorized by this ordinance for such year.

**SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT.** After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by Law as follows:

MAXIMUM TAX IN GIVEN YEAR

	1992-93	1993-94	1994-95	1995-96 THEREAFTER
1. For each dwelling on a parcel with an area of less than 1/4 acre:	300	300	300	300
2. For each unimproved parcel with an area of less than 1/4 acre:	150	150	150	150
3. For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre:	380	380	380	380
4. For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre:	190	190	190	190
5. For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres:	500	500	500	500

6. For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres:	250	250	250	250
7. For each dwelling on a parcel with an area of 2 acres or more:	640	640	640	640
8. For each unimproved parcel with an area of 2 acres or more:	320	320	320	320
9. For each private club:	2550	2550	2550	2550
10. For each parcel available for tax owned by a utility which serves the Atherton community:	300	300	300	300
11. For each parcel available for tax owned by a utility which does not directly serve the Atherton Community:	500	500	500	500

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

**SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES.** Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted on the four official bulletin boards of the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this chapter shall become a lien upon the properties against which it is assessed and collectible in the manner provided in Chapter 13(a), Section 1 and 2, Code of Ordinance, Town of Atherton, the levying resolution.

**SECTION 6. COLLECTION.** The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill set out by such Tax Collector. A certified copy of the resolution elected to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

**SECTION 7. INCREASE APPROPRIATIONS LIMIT.** Pursuant to California Constitution Article XIII B, the appropriations limit for the Town of Atherton will be increased by one and one-half times the aggregate sum authorized to be levied as a special tax in each of the years covered by this ordinance.

levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

**SECTION 9. UNEXPENDED RESIDUE.** Unexpended residue of any money raised by the Town under this ordinance may only be used in the succeeding year for the purposes stated in this ordinance or returned to the taxpayer on the same pro-rata basis as originally levied.

**SECTION 10. SEVERABILITY.** If any provision of this ordinance of the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

**SECTION 11. DURATION AMENDMENT OR REPEAL.** The authorization to levy a tax under this ordinance shall commence with the Fiscal Year 1992-93, beginning July 1, 1992. This ordinance, or any provision thereof, may only be amended or repealed by approval of two-thirds of the voters voting on the proposition at any initiative or referendum election.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a consolidation election to be held on Tuesday, November 5, 1991, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.

**SECTION 12.** That this ordinance shall be printed and posted in four public places, to-wit, upon the four official bulletin boards of the Town of Atherton, and shall take effect and be in force immediately upon its passage and approval.

\* \* \* \* \*

I hereby certify that the foregoing ordinance was introduced at a special meeting of the City Council of the Town of Atherton held on July 16, 1991, by the following roll call vote:

ORDINANCE INTRODUCED: July 16, 1991

- AYES: Christopher E. Cobey  
William R. Conwell  
Malcolm H. Dudley  
Nanette F. Chapman
- NOES: None
- ABSENT: Dianne M. Fisher

\_\_\_\_\_  
Christopher E. Cobey, MAYOR  
TOWN OF ATHERTON

ATTEST:

\_\_\_\_\_  
Susan P. Jankowski, DEPUTY CITY CLERK  
TOWN OF ATHERTON

This ordinance was approved by the voters by a two-thirds majority at an election held November 5, 1991.

ORDINANCE 401

AN ORDINANCE OF THE TOWN OF ATHERTON  
AUTHORIZING THE LEVY OF A SPECIAL TAX FOR  
MUNICIPAL SERVICES AND FOR THE EXPENDITURE OF FUNDS  
DERIVED FROM SUCH TAX

The people of the Town of Atherton do ordain as follows:

**SECTION 1. AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein is adopted pursuant to the provisions of Article 3.5 of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code (Section 50075, 50076, and 50077), and the California Constitution Article XIII B, Section 4.

**SECTION 2. AUTHORIZATION TO LEVY SPECIAL TAX.** If, in any fiscal year commencing July, 1996, the City Council shall determine that municipal services such as police protection, street repair and maintenance, drainage facility repair and maintenance, building regulation and park maintenance, are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income which are counted under the Gann limit of the Town for such services, as provided for in the adopted budget, then it may levy a special tax for such fiscal year on each parcel of property within the Town in the manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

**SECTION 3. DETERMINATION OF AMOUNT TO BE RAISED.** Each year following adoption of the Town's annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and deduct therefrom the projected revenue to be gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived for the tax authorized by this ordinance for such year.

**SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT.** After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by Laws as follows:

MAXIMUM TAX IN GIVEN YEAR

	1996-97	1997-98	1998-99	1999-00
1. For each dwelling on a parcel with an area of less than 1/4 acre:	450	450	450	450

	1996-97	1997-98	1998-99	1999-00
2. For each unimproved parcel with an area of 1/4 acre:	225	225	225	225
3. For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre:	570	570	570	570
4. For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre:	285	285	285	285
5. For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres:	750	750	750	750
6. For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres:	375	375	375	375
7. For each dwelling on a parcel with an area of 2 acres or more:	960	960	960	960
8. For each unimproved parcel with an area of 2 acres or more:	480	480	480	480
9. For each private club:	3825	3825	3825	3825
10. For each parcel available for tax owned by a utility which serves the Atherton community:	450	450	450	450
11. For each parcel available for tax owned by a utility which does not directly serve the Atherton community:	750	750	750	750

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

**SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES.**

Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted on the four official bulletin boards of the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Council for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this chapter shall become a lien upon the properties against which it is assessed and collectible in the manner provided in Chapter 13(a), Section 1 and 2, Code of Ordinance, Town of Atherton, the levying resolution.

**SECTION 6. COLLECTION.**

The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill set out by such Tax Collector. A certified copy of the resolution elected to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

**SECTION 7. INCREASE APPROPRIATIONS LIMIT.**

Pursuant to California Constitution Article XIII B, the appropriations limit for the Town of Atherton will be increased by one and one-half times the aggregate sum authorized to be levied as a special tax in each of the years covered by this ordinance.

**SECTION 8. FUNDING AND EXPENDING PROCEEDS.**

Proceeds of any tax levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

**SECTION 9. UNEXPENDED RESIDUE.**

In accordance with Section 2(b) of Article XIII B of the California Constitution, all revenues received by the Town in a fiscal year and the fiscal year immediately following it in excess of the amount which may be appropriated by the Town in compliance with Article XIII B during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

... If any provision of this ordinance or the application thereof to any person or circumstances is held invalid such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

**SECTION 11. DURATION AMENDMENT OR REPEAL.** The

authorization to levy a tax under this ordinance shall commence with the Fiscal Year 1996-97, beginning July 1, 1996. This ordinance or any provision thereof may only be amended or repealed by approval of two-thirds of the voters voting on the proposition at any initiative or referendum election.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a consolidation election to be held on Tuesday, November 7, 1995, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.

**SECTION 12.** That this ordinance shall be printed and posted in four public places, to-wit, upon the four official bulletin boards of the Town of Atherton. and shall take effect and be in force immediately upon its passage and approval.

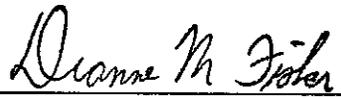
\* \* \* \* \*

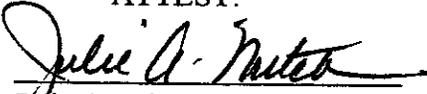
I hereby certify that the foregoing ordinance was introduced at a regular meeting of the City Council of the Town of Atherton held on July 19, 1995, by the following roll call vote:

ORDINANCE INTRODUCED: July 19, 1995

AYES: Dianne M. Fisher  
William R. Conwell  
Nanette F. Chapman  
Malcolm H. Dudley  
Robert E. Huber

NOES: None  
ABSENT: None  
ABSTAIN: None

  
Dianne M. Fisher, MAYOR  
TOWN OF ATHERTON

ATTEST:  
  
Julie A. Mitchum, City Clerk  
TOWN OF ATHERTON

This ordinance was approved by the voters by a two-thirds majority at an election held November 7, 1995.

SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT. After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by law as follows:

		MAXIMUM TAX IN GIVEN YEAR			
		2001-02	2002-03	2003-04	2004-05
1.	For each dwelling on a parcel with an area of less than 1/4 acre:	450.00	450.00	450.00	450.00
2.	For each unimproved parcel with an area of less than 1/4 acre:	225.00	225.00	225.00	225.00
3.	For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre:	570.00	570.00	570.00	570.00
4.	For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre:	285.00	285.00	285.00	285.00
5.	For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres:	750.00	750.00	750.00	750.00
6.	For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres:	375.00	375.00	375.00	375.00
7.	For each dwelling on a parcel with an area of 2 acres or more:	960.00	960.00	960.00	960.00
8.	For each unimproved parcel with an area of 2 acres or more:	480.00	480.00	480.00	480.00
9.	For each private club:	10,000.00	10,000.00	10,000.00	10,000.00
10.	For each parcel available for tax owned by a utility which serves the Atherton community:	450.00	450.00	450.00	450.00
11.	For each parcel available for tax owned by a utility which does not directly serve the Atherton community:	750.00	750.00	750.00	750.00

**ORDINANCE NO. 520**  
**AN ORDINANCE OF THE TOWN OF ATHERTON**  
**CALLING AN ELECTION TO SUBMIT TO THE VOTERS**  
**AN ORDINANCE AUTHORIZING THE LEVY OF A SPECIAL TAX**  
**FOR MUNICIPAL SERVICES AND CAPITAL IMPROVEMENTS, AND FOR THE**  
**EXPENDITURE OF FUNDS DERIVED FROM SUCH TAX**

The City Council of the Town of Atherton does hereby ordain as follows:

**SECTION 1.** ELECTION CALLED. The City Council of the Town of Atherton submits the following ordinance to the voters of the Town of Atherton at an election to be held on Tuesday, June 5, 2001.

**SECTION 2.** FULL TEXT OF MEASURE. The complete text of the proposed ordinance shall be:

**“AN ORDINANCE OF THE TOWN OF ATHERTON**  
**AUTHORIZING THE LEVY OF A SPECIAL TAX FOR**  
**MUNICIPAL SERVICES AND CAPITAL IMPROVEMENTS AND FOR THE**  
**EXPENDITURE OF FUNDS DERIVED FROM SUCH TAX**

The people of the Town of Atherton do ordain as follows:

**SECTION 1.** **AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Articles XIII A §4, XIII B §4 and XIII C §2, and pursuant to Sections 50075, 50076, 50077 and 53722 et. seq. of the California Government Code.

**SECTION 2.** **AUTHORIZATION TO LEVY SPECIAL TAX.** If, in any fiscal year commencing July, 2001, the City Council shall determine that municipal services such as police protection, street repair and maintenance, drainage facility repair and maintenance are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income which are counted under the limit of the Town for such services calculated in accordance with the provisions of Article XIII B of the California Constitution, as provided for in the adopted budget, and/or if capital improvements are required, the cost of which exceeds the amount of funds generated through other revenues and receipts, and/or if amounts should be required to augment operational and capital needs of the Town, then it may levy a special tax for such fiscal year on each parcel of property within the Town in the manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

**SECTION 3.** **DETERMINATION OF AMOUNT TO BE RAISED.** Each year following adoption of the Town’s annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and capital improvements and deduct therefrom the projected revenue to be gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived from the tax authorized by this ordinance for such year.

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES. Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted in at least three public places within the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this ordinance shall become a lien upon the properties against which it is assessed and collectible in the manner provided by applicable law and by the levying resolution.

SECTION 6. COLLECTION. The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill set out by such Tax Collector. A certified copy of the resolution electing to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

SECTION 7. INCREASE APPROPRIATIONS LIMIT. Pursuant to California Constitution Article XIII B, the appropriations limit for the Town of Atherton will be increased by one and one-half times the aggregate sum authorized to be levied as a special tax in each of the years covered by this ordinance.

SECTION 8. FUNDING AND EXPENDING PROCEEDS. Proceeds of any tax levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

SECTION 9. UNEXPENDED RESIDUE. In accordance with Section 2(b) of Article XIII B of the California Constitution, all revenues received by the Town in a fiscal year and the fiscal year immediately following it in excess of the amount which may be appropriated by the Town in compliance with Article XIII B during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

SECTION 10. SEVERABILITY. If any provision of this ordinance of the application thereof to any person or circumstances is held invalid such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

**SECTION 11. DURATION AMENDMENT OR REPEAL.** The authorization to levy a tax under this ordinance shall commence with the Fiscal Year 2001-2002, beginning July 1, 2001 and shall continue through and including June 30, 2005. This ordinance or any provision thereof may only be amended or repealed by approval of two-thirds of the voters voting on the proposition at any initiative or referendum election.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a consolidation election to be held on Tuesday, June 5, 2001, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.”

**SECTION 3. CONDENSED STATEMENT OF MEASURE.** The manner in which the proposed measure shall appear on the ballot shall be:

“Shall an ordinance entitled “An Ordinance of the Town of Atherton Authorizing the Levy of a Special Tax for Municipal Services and Capital Improvements and for the Expenditure of Funds Derived from such Tax, and numbered 520 be adopted?”

**SECTION 4. PUBLICATION.** This ordinance shall be posted in at least three public places within the Town of Atherton, and shall become effective immediately upon its passage and approval. The City Clerk is authorized and directed to give notice of election in accordance with Chapter 2 (commencing with section 12100) of Division 12 of the California Elections Code.

**SECTION 5. CONSOLIDATION.** The election on the proposed ordinance shall be consolidated with any and all other elections to be held on June 5, 2001.

**SECTION 6. SEVERABILITY.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid such invalidity shall not affect any other provision or application, and to this end the provisions of the ordinance are declared to be severable.

**SECTION 7. EFFECTIVE DATE.** This ordinance calling an election shall become effective immediately upon its adoption by the City Council of the Town of Atherton.

\* \* \* \* \*

*I hereby certify that the foregoing ordinance was adopted at a special meeting of the City Council of the Town of Atherton held on February 8, 2001, by the following roll call vote:*

*AYES: 5 Councilmembers: McKeithen, Janz, Carlson, Fisher, Conwell*  
*NOES: 0 Councilmembers:*  
*ABSTAIN: 0 Councilmembers:*  
*ABSENT: 0 Councilmembers:*

*s/Dianne M. Fisher*  
Dianne M. Fisher, Mayor  
Town of Atherton

ATTEST:

*s/Sharon Barker*  
Sharon Barker, City Clerk

**ORDINANCE NO. 555**

**AN ORDINANCE OF THE TOWN OF ATHERTON  
CALLING AN ELECTION TO SUBMIT TO THE VOTERS AN ORDINANCE  
AUTHORIZING THE RENEWAL OF A SPECIAL TAX FOR MUNICIPAL SERVICES  
AND CAPITAL IMPROVEMENTS, FOR THE EXPENDITURE OF FUNDS  
DERIVED FROM SUCH TAX**

The City Council of the Town of Atherton does hereby ordain as follows:

**SECTION 1.** ELECTION CALLED. The City Council of the Town of Atherton submits the following ordinance to the voters of the Town of Atherton at a Special Election to be held on Tuesday, June 7, 2005.

**SECTION 2.** FULL TEXT OF MEASURE. The complete text of the proposed ordinance shall be:

**“AN ORDINANCE OF THE TOWN OF ATHERTON  
AUTHORIZING THE RENEWAL OF A SPECIAL TAX FOR  
MUNICIPAL SERVICES AND CAPITAL IMPROVEMENTS AND FOR THE  
EXPENDITURE OF FUNDS DERIVED FROM SUCH TAX**

The people of the Town of Atherton do ordain as follows:

**SECTION 1.** **AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Articles XIII A §4, XIII B §4 and XIII C §2, and pursuant to Sections 50075, 50076, 50077 and 53722 et. seq. of the California Government Code.

**SECTION 2.** **AUTHORIZATION TO LEVY SPECIAL TAX.** If, in any fiscal year commencing on or after July 1, 2005, the City Council shall determine that municipal services such as police protection, street repair and maintenance, drainage facility repair and maintenance are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income which are counted under the limit of the Town for such services calculated in accordance with the provisions of Article XIII B of the California Constitution, as provided for in the adopted budget, and/or if capital improvements are required, the cost of which exceeds the amount of funds generated through other revenues and receipts, and/or if amounts should be required to augment operational and capital needs of the Town, then it may levy a special tax for such fiscal year on each parcel of property within the Town in the manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

**SECTION 3.** **DETERMINATION OF AMOUNT TO BE RAISED.** Each year following adoption of the Town's annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of municipal services and capital improvements and deduct therefrom the projected revenue to be gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived from the tax authorized by this ordinance for such year.

SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT. After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by law as follows:

		MAXIMUM TAX IN GIVEN YEAR				
		2005-06	2006-07	2007-08	2008-09	2009-10
1.	For each dwelling on a parcel with an area of less than 1/4 acre:	450	450	450	450	450
2.	For each unimproved parcel with an area of less than 1/4 acre:	225	225	225	225	225
3.	For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre:	570	570	570	570	570
4.	For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre:	285	285	285	285	285
5.	For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres:	750	750	750	750	750
6.	For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres:	375	375	375	375	375
7.	For each dwelling on a parcel with an area of 2 acres or more:	960	960	960	960	960
8.	For each unimproved parcel with an area of 2 acres or more:	480	480	480	480	480
9.	For each private club:	10,000	10,000	10,000	10,000	10,000
10.	For each parcel available for tax owned by a utility which serves the Atherton community:	450	450	450	450	450
11.	For each parcel available for tax owned by a utility which does not directly serve the Atherton community:	750	750	750	750	750

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES. Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted in at least three public places within the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this ordinance shall become a lien upon the properties against which it is assessed and collectible in the manner provided by applicable law and by the levying resolution.

SECTION 6. COLLECTION. The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill sent out by such Tax Collector. A certified copy of the resolution electing to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

SECTION 7. INCREASE APPROPRIATIONS LIMIT. Pursuant to California Constitution Article XIII B, the appropriations limit for the Town of Atherton will be increased by one and one-half times the aggregate sum authorized to be levied as a special tax in each of the years covered by this ordinance.

SECTION 8. FUNDING AND EXPENDING PROCEEDS. Proceeds of any tax levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

SECTION 9. UNEXPENDED RESIDUE. In accordance with Section 2(b) of Article XIII B of the California Constitution, all revenues received by the Town in a fiscal year and the fiscal year immediately following it in excess of the amount which may be appropriated by the Town in compliance with Article XIII B during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

SECTION 10. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

SECTION 11. DURATION AMENDMENT OR REPEAL. The authorization to levy a tax under this ordinance shall commence with the Fiscal Year 2005-2006, beginning July 1, 2005 and shall continue through and including June 30, 2010. This ordinance or any provision thereof

may only be amended or repealed by approval of two-thirds of the voters voting on the proposition at any initiative or referendum election.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a Special Election to be held on Tuesday, June 7, 2005, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.”

**SECTION 3. CONDENSED STATEMENT OF MEASURE.** The manner in which the proposed measure shall appear on the ballot shall be:

“Shall an ordinance renewing the current Town of Atherton Parcel Tax which provides funding for Town general purposes such as, but not limited to, police and public safety services and capital improvement projects be adopted?”

Yes \_\_\_\_\_ No \_\_\_\_\_

**SECTION 4. PUBLICATION.** This ordinance shall be posted in at least three public places within the Town of Atherton, and shall become effective immediately upon its passage and approval. The City Clerk is authorized and directed to give notice of election in accordance with Chapter 2 (commencing with section 12100) of Division 12 of the California Elections Code.

**SECTION 5. CONSOLIDATION.** Due to the economics involved, the public interest would best be served by consolidating such Special Election with any other elections to be held on Tuesday, June 7, 2005 and by contracting with the County of San Mateo for election services. The Town of Atherton does hereby request the Board of Supervisors of the County of San Mateo to consolidate said Special Election with any other election to be held on June 7, 2005. The City Manager is hereby authorized and directed to enter into a contract with the Chief Elections Official of the County of San Mateo for the purpose of providing election services in connection with said Special Election.

**SECTION 6. SEVERABILITY.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or application, and to this end the provisions of the ordinance are declared to be severable.

**SECTION 7. EFFECTIVE DATE.** This ordinance calling an election shall become effective immediately upon its adoption by the City Council of the Town of Atherton.

\* \* \* \* \*

*I hereby certify that the foregoing ordinance was adopted at a regular meeting of the City Council of the Town of Atherton held on February 16, 2005, by the following roll call vote:*

AYES: Councilmembers: Janz, Marsala, Carlson, Conwell, McKeithen  
NOES: Councilmembers: None  
ABSTAIN: Councilmembers: None  
ABSENT: Councilmembers: None

*/s/ William R. Conwell*

---

William R. Conwell, Mayor  
Town of Atherton

ATTEST:

*/s/ Linda Kelly*

---

Linda Kelly, Acting City Clerk

APPROVED AS TO FORM:

*/s/ Marc G. Hynes*

---

Marc G. Hynes, City Attorney

**ORDINANCE NO. 581**

**AN ORDINANCE OF THE TOWN OF ATHERTON  
CALLING A SPECIAL MUNICIPAL ELECTION TO SUBMIT TO THE VOTERS  
(1) AN ORDINANCE AUTHORIZING THE RENEWAL OF THE PARCEL TAX  
FOR AN ADDITIONAL FOUR YEARS AND (2) AN ORDINANCE INCREASING  
THE APPROPRIATION LIMIT TO PERMIT SPENDING THE PROCEEDS OF  
THE PARCEL TAX FOR THE SAME PERIOD**

The City Council of the Town of Atherton does hereby ordain as follows:

**SECTION 1.** ELECTION CALLED. The City Council of the Town of Atherton submits the following ordinances to the voters of the Town of Atherton at a Special Election to be held on Tuesday, November 3, 2009.

**SECTION 2.** FULL TEXT OF THE FIRST MEASURE. The complete text of the first proposed ordinance shall be:

**“AN ORDINANCE OF THE TOWN OF ATHERTON  
AUTHORIZING THE RENEWAL OF A SPECIAL TAX TO  
CONTINUE TO PROVIDE FUNDING FOR TOWN POLICE  
AND EMERGENCY SERVICES, INCLUDING  
MAINTAINING NEIGHBORHOOD POLICE PATROLS  
AND THE TOWN’S ABILITY TO RESPOND TO  
EMERGENCIES, REPAIR AND MAINTAIN STREETS,  
AND REPAIR AND CONSTRUCT STORM DRAINS, FOR  
FOUR YEARS**

The people of the Town of Atherton do ordain as follows:

**SECTION 1.** **AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Articles XIII A §4 and XIII C §2, and pursuant to Sections 50075 and following and 53722 of the California Government Code.

**SECTION 2.** **AUTHORIZATION TO LEVY SPECIAL TAX.** If, for any fiscal year commencing on or after July 1, 2010, the City Council shall determine that certain police, emergency response services, street repair and maintenance, and drainage facility repair and maintenance are necessary for the public good, welfare, and safety, and that the cost of providing such services will exceed the amount of funds generated through other revenue and income, and/or if capital improvements are required, the cost of which exceeds the amount of funds generated through other revenues and receipts, then it may levy a special tax for such fiscal year on each parcel of property within the Town in the manner provided herein. This special tax shall be in addition to the annual tax rate allowed by law.

**SECTION 3.** **DETERMINATION OF AMOUNT TO BE RAISED.** Each year following adoption of the Town’s annual budget, the City Council will determine the total amount of expenditures necessary to provide adequate levels of the municipal services identified in Section 2 above and capital improvements and deduct therefrom the projected revenue to be

gathered from sources other than this special tax. The difference, if any, shall be the maximum amount of funds to be derived from the tax authorized by this ordinance for such year.

SECTION 4. MAXIMUM TAX RATE/METHOD OF ASSESSMENT. After determining the amount of tax to be raised under Section 3, the City Council shall apportion said amount among the parcels of real property within the Town not exempted by law as follows:

		MAXIMUM TAX IN GIVEN YEAR			
		2010-11	2011-12	2012-13	2013-14
1.	For each dwelling on a parcel with an area of less than 1/4 acre:	450	450	450	450
2.	For each unimproved parcel with an area of less than 1/4 acre:	225	225	225	225
3.	For each dwelling on a parcel with an area of 1/4 acre or more, but less than 1/2 acre:	570	570	570	570
4.	For each unimproved parcel with an area of 1/4 acre or more, but less than 1/2 acre:	285	285	285	285
5.	For each dwelling on a parcel with an area of 1/2 acre or more, but less than 2 acres:	750	750	750	750
6.	For each unimproved parcel with an area of 1/2 acre or more, but less than 2 acres:	375	375	375	375
7.	For each dwelling on a parcel with an area of 2 acres or more:	960	960	960	960
8.	For each unimproved parcel with an area of 2 acres or more:	480	480	480	480
9.	For each private club:	10,000	10,000	10,000	10,000
10.	For each parcel available for tax owned by a utility which serves the Atherton community:	450	450	450	450
11.	For each parcel available for tax owned by a utility which does not directly serve the Atherton community:	750	750	750	750

The records of the San Mateo County Assessor, as of each year, shall determine whether or not any particular lot is unimproved for purposes of this ordinance.

SECTION 5. HEARING, TAX LIEN AND INCLUSION IN CITY TAXES. Prior to levying a special tax under this ordinance in any fiscal year, the City Council shall conduct a public hearing on the proposed tax. Such hearing shall be conducted after the City Council has adopted an annual budget for that year. Notice of such hearing shall be posted in at least three public places within the Town of Atherton at least fifteen days prior to the hearing. All of the information and material which the City Council intends to consider at such hearing and the amount of tax to be raised shall be made available to the public by being on file in the office of the City Clerk for at least fifteen days prior to said hearing. Following said hearing, the City Council may adopt a resolution fixing the amount of tax to be raised which shall not exceed the amount contained in the material on file in the Clerk's office. Any tax levied under this ordinance shall become a lien upon the properties against which it is assessed and collectible in the manner provided by applicable law and by the levying resolution.

SECTION 6. COLLECTION. The City Council may elect to have any special tax authorized under this Chapter either collected by the Town or, in the alternative, by the Tax Collector of San Mateo County. If the services of the Tax Collector of the County of San Mateo are elected, the special tax may only be included on the annual tax bill sent out by such Tax Collector. A certified copy of the resolution electing to use the service of the Tax Collector of San Mateo County shall be filed with said Tax Collector prior to September 1st of the fiscal year for which the tax is assessed and shall include a list of all parcels of real property to be taxed and the amount of each parcel.

SECTION 7. FUNDING AND EXPENDING PROCEEDS. Proceeds of any tax levied under this ordinance shall be deposited in a Special Fund and expended only for the purposes stated in this ordinance.

SECTION 8. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable.

SECTION 9. DURATION AMENDMENT OR REPEAL. The authorization to levy a tax under this ordinance shall commence with the Fiscal Year 2010-2011, beginning July 1, 2010 and shall continue through and including June 30, 2014.

This ordinance shall be adopted if approved as an initiative measure by two-thirds of the voters voting at a Special Election to be held on November 3, 2009, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by two-thirds of the voters voting thereon.”

**SECTION 3.** FULL TEXT OF THE SECOND MEASURE

**AN ORDINANCE OF THE TOWN OF ATHERTON  
INCREASING THE APPROPRIATION LIMIT FOR FOUR  
YEARS TO PERMIT SPENDING OF THE PROCEEDS OF  
A VOTER-APPROVED PARCEL TAX.**

The people of the Town of Atherton do ordain as follows:

**SECTION 1.** **AUTHORITY TO ADOPT MEASURE.** This ordinance and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Article XIII B,

**SECTION 2.** **INCREASE IN APPROPRIATIONS LIMIT.** Pursuant to Article XIII B of the California Constitution, the appropriations limit for the Town of Atherton will be increased for four fiscal years, commencing with the 2010-2011 fiscal year, by one and a half times the amount of any voter approved parcel tax.

This ordinance shall be adopted if approved as an initiative measure by a majority of the voters voting at a Special Election to be held on November 3, 2009, and go into effect ten (10) days after the City Council has, by resolution, declared that such initiative measure was approved by a majority of the voters voting thereon.”

**SECTION 4.** **CONDENSED STATEMENT OF MEASURES.** The manner in which the two proposed measures shall appear on the ballot shall be:

“To continue providing funding to maintain neighborhood police patrols and the Town’s ability to respond to emergencies, repair and maintain streets, and repair and construct storm drains, shall an ordinance be adopted to continue the existing Town of Atherton Special Parcel Tax for four years?”	YES
	NO
“In accordance with past practice, shall the Town’s appropriations limit be increased by one and a half times the amount of any voter-approved parcel tax for four years?”	YES
	NO

**SECTION 5.** **PUBLICATION.** This ordinance shall be posted in at least three public places within the Town of Atherton, and shall become effective immediately upon its passage and approval. The City Clerk is authorized and directed to give notice of election in accordance with Chapter 2 (commencing with section 12100) of Division 12 of the California Elections Code.

**SECTION 6. CONSOLIDATION.** Due to the economics involved, the public interest would best be served by consolidating such Special Election with any other elections to be held on Tuesday, November 3, 2009 and by contracting with the County of San Mateo for election services. The Town of Atherton does hereby request the Board of Supervisors of the County of San Mateo to consolidate said Special Election with any other election to be held on November 3, 2009. The City Manager is hereby authorized and directed to enter into a contract with the Chief Elections Official of the County of San Mateo for the purpose of providing election services in connection with said Special Election.

**SECTION 7. SEVERABILITY.** If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or application, and to this end the provisions of the ordinance are declared to be severable.

**SECTION 8. EFFECTIVE DATE.** This ordinance calling an election shall become effective immediately upon its adoption by the City Council of the Town of Atherton.

\* \* \* \* \*

*I hereby certify that the foregoing ordinance was adopted at a regular meeting of the City Council of the Town of Atherton held on July 15, 2009, by the following roll call vote:*

AYES: 5	Councilmembers: <b>Carlson, McKeithen, Marsala, Dobbie, Lewis</b>
NOES: 0	Councilmembers:
ABSTAIN:	Councilmembers:
ABSENT:	Councilmembers:

*/s/ Jerry Carlson*

\_\_\_\_\_  
Jerry Carlson, Mayor  
Town of Atherton

ATTEST:

*/s/ Theresa DellaSanta*

\_\_\_\_\_  
Theresa DellaSanta, Deputy City Clerk

APPROVED AS TO FORM:

*/s/ Wynne Furth*

\_\_\_\_\_  
Wynne Furth, City Attorney