
MEASURE A

CITY OF ROCKLIN PARK DEVELOPMENT AND MAINTENANCE

“To keep park and recreation facilities safe, clean and well maintained, shall the measure approving Rocklin City Ordinance 1093 be adopted? This measure would allow the City to continue to collect a \$10.00 to \$30.00 per year special tax to be used only for park maintenance and development. It would raise \$600,000 annually and would extend for 10 years through June 30, 2029.”

YES _____

NO _____

IMPARTIAL ANALYSIS BY THE ROCKLIN CITY ATTORNEY

Effect of Measure on Existing Law

Under current law, the Rocklin Park Maintenance and Development Act of 1998 ("Act") levies an annual special tax on all residential parcels within the City for the sole purpose of generating revenue for the development and maintenance of parks and related recreational facilities. This tax has a 10 year sunset provision that will expire in June of 2019 unless reapproved by two-thirds of the voters in Rocklin.

This measure is being placed on the ballot by the City Council of the City of Rocklin to reenact the annual special tax until June 2029. The tax would be unchanged from the current amounts which levy on residential properties a base amount of \$30 per year for each single-family dwelling. A current exemption from the tax for subsidized senior housing projects will be eliminated under the new measure. However, property owners who are 62 years and older will still be levied a discounted rate of \$10 per year for various types of residential parcels. The tax would be levied and collected in the same manner as the current park maintenance and development annual special tax. The complete table of tax rates proposed to be readopted can be found at Section 3.34.030 of the Rocklin Municipal Code.

Operation of Measure

The measure would:

- Include a reduced levy of \$10 per year for property owners aged 62 and over, but eliminate an exemption from the tax for subsidized senior housing projects.
- Prohibit the City Council from increasing the tax rate without voter approval.
- Require the special tax revenues to be used only for park development and maintenance purposes and placed in a special fund.
- Include a sunset provision. If approved, the tax will expire on June 30, 2029.

Fiscal Impact

The current revenues generated from the Act are approximately \$580,290 for fiscal year 2017/2018. Since the proposed special tax rates are unchanged from existing rates, if this measure is approved, the park development and maintenance tax revenues would continue to generate approximately \$600,000 per year.

The above statement is an impartial analysis of Ordinance No. 1093. If you desire a copy of the ordinance, please call the Rocklin City Clerk at (916) 625-5060 and a copy will be mailed at no cost to you.

ARGUMENT IN FAVOR OF MEASURE A

We want to be clear: Measure A is not a tax increase.

In fact, Measure A doesn't change anything; it simply continues our commitment to properly maintain our parks.

Rocklin residents 30 years ago requested an annual park assessment. Measure A continues the assessment at the same annual rate it has been for 30 years: \$30 for single-family homes, \$20 for apartments/condos, and \$10 for mobile homes per year. **Nothing changes.**

Rocklin parks provide wonderful places for family picnics and safe places for our children to play. Our youth sports leagues host countless practices and games on our outstanding fields. We have water parks for young children, a skateboard park, tennis courts, basketball courts, biking and walking trails, a roller hockey rink, disc golf course, a Pickleball court, a dog park and more.

Our quality parks enhance our property values. Well-maintained, safe parks are an important part of what makes Rocklin the kind of community we love to be a part of—a premier city to live in and raise our families.

Seniors — 62 and older — can continue to request a reduced rate of \$10 per year. If you have a Mello-Roos, it does not affect it in any way. All money collected

through the passage of Measure A is dedicated strictly to park maintenance.

Remember, Measure A will not increase taxes and is not permanent. It simply continues the same exact support we initiated in 1987 and have voted to continue every 10 years since.

In fact, the last time we renewed our support with an 83% yes vote!

Please join the broad cross section of our community that has come together in a grassroots effort to make sure our parks remain well maintained.

Join us in Voting Yes on Measure A. Visit www.rocklinparks.com for more information.

Jim Barnes, Past Chairman, California Taxpayers Association

Paul Ruhkala, Rocklin Business Owner

Rindy Merrifield, Real Estate Broker

David Moylan, President, Rocklin Girls Fast Pitch Softball League

Michelle Lynam, Springfield Resident

By: Maureen D. Dudley, Business Owner

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED

FULL TEXT OF MEASURE A SUBMITTED BY THE CITY COUNCIL OF THE CITY OF ROCKLIN

ORDINANCE NO. 1093

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROCKLIN RE-ENACTING CHAPTER 3.34 OF THE ROCKLIN MUNICIPAL CODE RELATING TO PARK MAINTENANCE AND DEVELOPMENT FUND

The City Council of the City of Rocklin does ordain as follows:

SECTION 1. PURPOSE. Chapter 3.34 of the Rocklin Municipal Code sets forth the Park Maintenance and Development Fund and related special tax, which sunsets on June 30, 2019. The purpose of this Ordinance is to continue the Park Maintenance and Development Fund and its associated special tax for park purposes.

SECTION 2. AUTHORITY. The City Council enacts this ordinance and special tax authorized herein pursuant to the provisions of Government Code Sections 37100.5 and 53720 et seq. and Section 4 of Article XIII A, Section 2 of Article XIIC, and Section 3 of Article XIID of the California Constitution.

SECTION 3. FINDINGS.

A. In 1998 the City Council of the City of Rocklin adopted Ordinance No. 781 establishing a park

maintenance and development special tax known as the Park Maintenance and Development Act of 1998.

B. The voters of the City of Rocklin subsequently voted to approve the Park Maintenance and Development Act of 1998 establishing a special tax for park purposes.

C. The Park Maintenance and Development Act of 1998 included a sunset provision which terminated the special park tax on June 30, 2009.

D. In 2009 the City Council of the City of Rocklin adopted Ordinance No. 949 establishing the Park Maintenance and Development Act of 2009 to extend the park maintenance and development special tax at the same rate and amount as the 1998 special park tax.

E. The voters of the City of Rocklin subsequently voted to approve the Park Maintenance and Development Act of 2009 to continue the special tax for park purposes.

F. The Park Maintenance and Development Act of 2009 included a sunset provision which terminates the special park tax on June 30, 2019.

G. The City Council of the City of Rocklin desires to continue the park maintenance and development special tax at the same rate and amount which was first established in 1998 and continued in 2009, and desires to enact this ordinance to extend the

park maintenance and development tax for an additional ten years through June 30, 2029.

SECTION 4. AMENDMENTS TO CHAPTER

3.34. Chapter 3.34 of Title 3 of the Rocklin Municipal Code is hereby repealed and re-enacted to read as follows:

3.34.010 - Title

This chapter shall be known as the Park Maintenance and Development Act of 2018.

3.34.015 - Use of Revenue for Park Maintenance and Development Purposes.

A. It is the intent of the City Council in re-adopting this chapter to continue to provide a source of funds for the development, installation, servicing, maintenance, repair and operation of parks and related recreation and appurtenant facilities which may be either currently or subsequently operated, serviced and maintained by the City of Rocklin. Such funds shall be used for the development of parks and recreation facilities, including but not limited to architectural, engineering and environmental services, and the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of these facilities including, but not limited to: personnel for maintenance and operations such as mowing, litter control, irrigation and equipment maintenance; utilities such as water for park irrigation, electricity and sewer; fertilizers, pesticides, soil amendments, and other agricultural products; replacement trees, shrubs, plants, park and playground equipment, fencing, and sports facilities including lighting; building maintenance and custodial items such as light bulbs, paint, floor care products, sanitation equipment and paper goods; maintenance of swimming pool equipment, building heating, ventilating and air conditioning systems, and park maintenance equipment; contract maintenance services; and rents and leases of maintenance equipment.

B. The tax imposed under this chapter is solely for the purpose of raising revenue necessary for the development and maintenance of parks and related recreation and appurtenant facilities in the City of Rocklin as described in this section.

C. The revenue raised by this special tax shall be placed in a special fund to be used only for the purposes set forth in this section.

3.34.020 - Authority to adopt measure.

This chapter and the tax authorized herein is adopted pursuant to the provisions of Government Code Sections 37100.5 and 53720 et seq. and California Constitution Article XIII A, Section 4, Article XIII C, Section 2, and Article XIII D, Section 3. This special tax is not an ad valorem tax on real property, nor a transaction tax, nor sales tax on real property.

3.34.030 - Maximum tax rate.

A. A special tax for park development and maintenance is hereby imposed and shall be levied annually on each residential parcel within the City of Rocklin.

B. What qualifies as a residential parcel shall be determined by reference to the Assessor's Use Code assigned to the parcel as it appears on the most current Placer County equalized assessor's tax roll, or by actual land use, as determined by land use or building permits issued to the property.

C. The maximum tax rate, by type of residential parcel, is hereby established as follows:

Assessor's Use Code	Type of Residential Parcel	Tax Per Residential Unit
01	Single-Family Residential	\$30.00
02	Duplex (each unit)	\$20.00
03	Triplex (each unit)	\$20.00
04	Condominium	\$30.00
05	Apartments (each unit)	\$10.00
10	Vacant Residential Lot	\$10.00
16	Residence on a Commercial Lot	\$30.00
28	Mobile Home Park (each unit)	\$10.00

D. Notwithstanding subsection C of this section, the following maximum tax rate is hereby established for homeowners sixty-two years of age and older for a single-family residence, duplex unit, triplex unit, condominium, or a residence located on a commercially zoned lot of which they are the principal occupant.

Assessor's Use Code	Type of Residential Parcel	Tax Per Residential Unit
98	Single-Family Residence	\$10.00
02	Duplex (unit occupied by homeowner)	\$10.00
03	Triplex (unit occupied by homeowner)	\$10.00
04	Condominium	\$10.00
16	Residence on a Commercial Lot	\$10.00

E. The classification for each parcel shall be based on the most current Placer County equalized assessor's tax roll.

3.34.040 - Collection of tax—Interest and penalties.

A. The County of Placer tax collector shall annually levy on each residential parcel of real property located within the City of Rocklin a special tax in the amount specified in Section 3.34.030. The tax shall be added by the tax collector to the parcel's real property tax bill, and the tax collector shall take any and all action necessary to collect the tax.

B. The special tax for each fiscal year and subsequent fiscal years shall be due on the same basis, in the same manner, and on the same applicable dates as established by law for the due dates for the other charges and taxes fixed and collected by the County of Placer on behalf of the City of Rocklin.

C. The special tax imposed hereby shall be collected in the same manner, on the same dates, and subject to the same penalties and interest in accordance with the established dates as, or with, other charges and taxes fixed and collected by the County of Placer on behalf of the City of Rocklin. Such special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and such special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the City of Rocklin by the persons who own the parcel on the date the tax is due.

3.34.042 - Exemptions.

A. The following parcels shall be exempt from the special tax imposed by this Chapter:

- a. Parcels owned by federal or state agencies;
- b. Parcels owned by local governmental agencies, including but not limited to, special districts and school districts;
- c. Parcels exempt from taxation by the

City pursuant to the laws or constitutions of the United States and the State of California.

B. Any person claiming an exemption from the special tax imposed by this Chapter shall file a verified statement of exemption on a form prescribed by the City Manager prior to June 30th of the first fiscal year for which the exemption is sought.

3.34.045 - Administrative Determinations; Appeal.

A. The records of the Placer County Assessor shall determine the use and improvement of each parcel for the calculation of the tax applicable to that parcel in the following fiscal year. As used in this Chapter, a parcel shall mean a contiguous unit of improved or unimproved real property in possession of an owner, as identified on the Placer County Assessor's Parcel Map.

B. The City Manager shall administer this Chapter. Actions or decisions of the City Manager, or his/her designees, regarding the administration of this Chapter may be appealed in writing to the City Clerk in accordance with the procedures set forth in Chapter 5.01 of the Rocklin Municipal Code.

3.34.050 - Reduction In rate—Tax adjustment.

A. The tax rates imposed by this Chapter are maximum rates and may not be increased by the City Council above such maximum rates.

B. The tax imposed by this Chapter may be levied at a reduced rate or eliminated by the City Council for any fiscal year upon a determination by the City Council that, after such reduction or elimination, there will be sufficient revenues available to fund park development and maintenance for the ensuing fiscal year. Such reduction or elimination shall be effective only for the fiscal year following such determination.

3.34.060 - Annual accountability report.

On or before January 1st of each successive year that this ordinance is in effect, the city's finance director shall file an annual report with the City Council reporting the amount of funds collected and expended under this section, and explaining the status of any project required or authorized to be funded by the special tax authorized by this section. The annual report shall comply with all the requirements set forth in Government Code Section 50075.3. The annual report shall be presented to the City Council at a regular meeting of the City Council.

3.34.070 - Expiration date.

This chapter shall expire by its own terms on June 30, 2029.

3.34.080 - Amendment.

The City Council of the City of Rocklin is hereby authorized to amend this Chapter by three (3) affirmative votes of its members for the purpose of carrying out the general purposes of this Chapter, to conform the provisions of this Chapter to applicable state law, to permit the County Tax Collector or another public official to collect the special tax levied by this Chapter in conjunction with County taxes, or to re-assign the duties of public officials under this Chapter. In no event, however, may the City Council alter the provisions of Sections 3.34.030 or other provisions which increase the maximum tax rate, without the approval of two-thirds of the voters of the City voting on the question.

SECTION 5. ENVIRONMENTAL. The City Council hereby finds that this Ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines sections 15060, subdivision (c) (2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15061, subdivision (b) (3) (there is no possibility the activity in question may have a significant effect on the environment). Furthermore, this Ordinance is exempt from CEQA because the Ordinance involved the approval of government revenue to fund existing services (Pub. Resources Code § 21080, subd. (b)(8); CEQA Guidelines § 15273(a)).

SECTION 6. SEVERABILITY. If any section, sub-section, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the

validity of the remaining portions of the Ordinance. City Council hereby declares that it would have adopted the Ordinance and each section, sub-section, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses, phrases or portions to be declared invalid or unconstitutional.

SECTION 7. AMENDMENT. The City Council of the City of Rocklin is hereby authorized to amend this Ordinance by three (3) affirmative votes of its members for the purpose of carrying out the general purposes of this Ordinance, to conform the provisions of this Ordinance to applicable state law, to permit the County Tax Collector or another public official to collect the special tax levied by this Ordinance in conjunction with County taxes, or to re-assign the duties of public officials under this Ordinance. In no event, however, may the City Council alter the provisions of Sections 3.34.030, or other provisions which increase the maximum tax rate, without the approval of two-thirds of the voters of the City voting on the question.

SECTION 8. ELECTION; EFFECTIVE DATE. The City Council of the City of Rocklin shall order the submission to the qualified electors of the City a measure for the approval of this ordinance at the general election to be held on Tuesday, November 6, 2018. If two-thirds (2/3) of the voters voting on such measure cast their votes in favor of the ordinance, it will be considered as adopted upon the date the vote is declared by the City Council, and shall go into effect ten (10) days after that date.

SECTION 9. PUBLICATION. Within fifteen days of passage of this ordinance, the City Clerk shall cause the full text of the ordinance, with the names of those City Councilmembers voting for and against the ordinance, to be published in the Placer Herald. In lieu of publishing the full text of the ordinance, the City Clerk, if so directed by the City Attorney and within fifteen days, shall cause a summary of the ordinance, prepared by the City Attorney and with the names of the City Council members voting for and against the ordinance, to be published in the Placer Herald, and shall post in the office of the City Clerk a certified copy of the City Council members voting for and against the ordinance. The publication of a summary of the ordinance in lieu of the full text of the ordinance is authorized only where the requirements of Government Code section 36933(c)(1) are met.