



STAFF REPORT

SAUSALITO CITY COUNCIL

AGENDA TITLE:

Consideration of calling for and giving notice for a general purpose election seeking voter approval of a one-half cent ($\frac{1}{2}\text{¢}$) Transaction and Use (Sales) Tax.

RECOMMENDED MOTION:

Motion directing staff to prepare:

1. A resolution of the City Council of the City of Sausalito calling for and giving notice for a general purpose election seeking voter approval of a one-half cent ($\frac{1}{2}\text{¢}$) Transaction and Use (Sales) Tax; establishing the policies and procedures for such an election and requesting that the County of Marin conduct such an election; and,
2. An ordinance of the City of Sausalito imposing a transactions and use tax for general purposed to be administered by the State Board of Equalization; and, return at the July 22, 2014 City Council meeting for action on these items.

SUMMARY

Transactions and Use Tax

In California there are approximately 125 cities and counties with local sales tax measures, and many more special districts and counties. In fact, 90% of the State's population resides in at least one district that has a local sales tax (transactions and use tax). The following cities in Marin County impose additional transactions and use (sales) taxes:

- Town of Corte Madera $\frac{1}{2}\text{¢}$
- City of Fairfax $\frac{1}{2}\text{¢}$
- City of Larkspur $\frac{1}{2}\text{¢}$
- City of Novato $\frac{1}{2}\text{¢}$
- Town of San Anselmo $\frac{1}{2}\text{¢}$
- City of San Rafael $\frac{3}{4}\text{¢}$

As explained in more detail below, sales tax is paid by purchasers of retail taxable goods from businesses located in Sausalito. Thus, the tax is imposed on purchasers of goods, whether Sausalito residents or not. In this way the tax burden is not imposed exclusively on Sausalito residents, but also on tourists and out-of-town visitors coming to Sausalito to shop. Local sales tax measures have enjoyed recent popularity because the cost increment is low, it is not a property-based tax, out-of-town visitors share in the cost, and the sales tax is not applied to groceries or prescription medicine.

Statutory authority to schedule an election for a general purpose sales tax is set forth in the State Revenue and Taxation Code, section 7285.9, which provides:

The governing body of any city may levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.125 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of that governing body and the tax is approved by a majority vote of the qualified voters of the city voting in an election on the issue. The governing body may levy, increase, or extend more than one transaction and use tax under this section, if the adoption of each tax is in the manner prescribed in this section. The transactions and use tax shall conform to Part 1.6 (commencing with Section 7251).

Although referred to as a "local sales tax" throughout this staff report, this revenue source is formally known as a "transactions and use tax" in State law. A transaction and use tax is imposed on the same goods and merchandise as sales tax; however, a sales tax (formally known in State law as a Bradley Burns sales and use tax) is allocated to the jurisdiction where the sale is negotiated or the order for the sale is taken. A transactions and use tax, on the other hand, is allocated to the City where the goods are delivered or placed into use.

Merchandise purchased in a "walk-in" retail store is assumed by the state to be used within the city in which the store is located, unless the retailer is asked to ship the merchandise outside the city as part of the sale or it is a motor vehicle that can be driven away. For sales contracts that require shipment of merchandise, the local sales tax (transactions and use tax) is levied for the city to where the merchandise is shipped. A similar situation exists with vehicles that require registration: the local sales tax (transactions and use tax) of the city in which the vehicle is registered applies, regardless of where it was purchased.

If this local revenue measure passes, Sausalito will enter into two contracts with the State: the first to set up the tax and the second for ongoing administration. The tax will not be operative until the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance at the election. This means that a tax passed in November, 2014, would not be imposed and collected until the beginning of the second quarter of the next calendar year or April 1, 2015.

Participant Diversity:

Sales tax is paid on a wide variety of goods, excluding (primarily) groceries and prescription medicine. It is therefore a highly diversified source of revenue. A sales tax would be paid by a wide variety of individuals, including residents, local businesses, and workers in the City, and individuals from outside the City who purchase taxable goods in the City, thus insuring that tourists and out of town visitors pay their fair share for the impact they make on city services and infrastructure.

Impact on Low/Fixed Income:

A sales tax increase would be paid only by purchasers of taxable goods in Sausalito. Because low income and fixed income individuals spend a large proportion of their income on non-taxable goods and services, a sales tax increase would not have as significant an

impact on these individuals. Further, many purchases subject to sales tax are discretionary purchases, allowing low and fixed income individuals to minimize the impact of the new tax.

Impact on Business Community:

A sales tax increase would have a low impact on the business community, as the tax would be paid by purchasers of taxable goods rather than the business itself. Most office and service businesses would see little impact except for their own purchases of taxable goods in Sausalito. Anecdotal data from other California counties where city sales tax measures have been adopted indicates these measures had virtually no impact on the retail sales volumes in those cities, when comparing periods prior to and after adoption of a sales tax.

Impact on Residential Community:

A sales tax would have a medium to low impact on residents. It would apply only to taxable purchases and not to mortgage, other debt payments, utilities, services, medicine and most grocery purchases, which make up the majority of resident spending. Individuals purchasing a vehicle that is registered in Sausalito would pay the increased tax, regardless of whether the vehicle was purchased in Sausalito or another city.

Election Procedures

All general taxes must be approved by a majority vote of the people. Elections for general purpose taxes must be consolidated with a regularly scheduled election for members of the local governing body. The following schedule will allow the City to seek voter approval with a ballot measure for the upcoming November 4, 2014.

Ordinance

As set forth above, the State Revenue and Taxation Code requires that the City Council approve the ordinance establishing the sales tax by a 2/3rds vote. The draft ordinance will be an attachment to a resolution of the Council calling for the election (discussed below). Thereafter the ordinance is adopted by the vote of the electorate. Under the ordinance, the revenues of the tax will be allocated to the City's General Fund and will ensure that the City has a guaranteed source of local funding for local needs that cannot be taken by Sacramento. This revenue will allow the City of Sausalito to invest in and maintain essential City infrastructure and services including fixing the City's 80-year-old storm drains to prevent pollutants, garbage and sediment from entering the bay; maintaining and repairing neighborhood streets; fixing broken and potentially unsafe sidewalks; improving parks, landscaping and tree trimming; and maintaining library and public safety services. The ordinance entitled "2014 Transaction and Use Tax" will be added to the Sausalito Municipal Code, if approved by the voters, and would be effective upon certification of the vote. The tax revenues would be subject to the City's existing stringent fiscal accountability measures such as required annual independent audits, published expenditure reports, and review of City revenues and expenditures as part of the public budget process to ensure funds are used effectively and efficiently.

Calling for Consolidation of Election

A resolution is necessary to call for the election and to place the tax measure on the ballot for the November 2014 election. The resolution must be adopted and submitted to the Marin County Board of Supervisors and Registrar of Voters no later than 5 PM on August 8, 2014. The Resolution calls for a special election for the tax measure and requests its consolidation with the other elections being held on the same date. The resolution contains the wording of the tax measure as it will appear on the ballot. The City recognizes that nominal additional costs may be incurred by the County of Marin by reason of this consolidation and agrees to reimburse the County for any costs.

Submission of Ballot Arguments

Arguments for or against the measure must be submitted by 5 PM on August 18, 2014 to the City Clerk. Arguments may not exceed three hundred (300) words, and cannot be signed by more than five (5) persons. The deadline for submission of rebuttals to the City Clerk is August 25, 2014. Rebuttals may be authored by the original signers of the argument, or anyone they designate on the Signature Release Form. The new signer does not have to be a registered voter or live in the City. Rebuttals are limited to 250 words.

Preparation of Argument in Support of Measure

Under Elections Code section 9282, a ballot argument on this city council-sponsored measure may be authored by the city council, or any members of the council authorized by that body, or any individual voter who is eligible to vote on the measure, or bona fide association of citizens, or any combination of voters and associations. The argument may not exceed three hundred (300) words.

Impartial Analysis

The City Attorney will prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure, and transmit the impartial analysis to the Elections Division August 18, 2014, 2014.

Roles and Limitations during Ballot Measure Campaign Period

The City can provide educational materials to the public, informing them about the Measure. But the City cannot expend any time, money or effort advocating a position supporting passage of the ballot measure. Council members and staff can work on the campaign on their own time and at their own expense, provided it is made clear that they are doing so on their own time and not with City resources.

BACKGROUND

Community Support for Additional Revenues

Staff recommended during the Mid-Year Budget Review that the City Council direct staff to proceed with a community survey for the following purposes:

- To improve performance by better understanding what the public wants and expects from its government;
- To understand community attitudes about a variety of service needs and ensure services and service levels reflect citizens' priorities;

- To understand public priorities in planning, budgeting, and managing services, including their interest in additional revenue generation opportunities; and,
- To establish long term strategies to provide for a fiscally sustainable future for the jurisdiction.

Fairbank, Maslin, Maullin, Metz & Associates (FM3) was commissioned to conduct a survey to assess community attitudes toward local issues facing the City of Sausalito, including awareness of City budget issues, satisfaction with City services, community budget priorities and interest in community enacted funding to address local needs. The survey results indicated that the community is highly supportive of the overall direction of the City and have confidence in the City's fiscal management, with solid majorities expressing approval of the job being done by the City in delivering local services and managing the City's budget and finances.

Constituents express confidence in the overall direction in which the City is heading, and provide highly positive assessments of the City's job performance in key areas. Consistent with prior assessments of the City's overall direction, 64 percent of Sausalito constituents believe the City is headed in the "right direction." In contrast, only 17 percent say the City has "gotten off on the wrong track," while 19 percent indicate that they do not have enough information to offer an opinion. Assessments of the City's overall job performance are also strong. More than three-quarters (77%) of respondents say they approve of the job being done by the City in providing basic services and taking care of the needs of Sausalito residents, this includes 25% who strongly approve. Only 17 percent say they disapprove. Likewise, substantial majorities (80% or more) say they have a "favorable or very favorable" opinion of key City departments, including the library (93% "favorable or very favorable"), the Police Department (88% "favorable or very favorable") and the Parks and Recreation Department (87% "favorable or very favorable").

In addition, by a margin of nearly two to one, a majority of constituents (56%) say they "approve" of the job being done by the City in managing local tax dollars. In contrast, less than one-quarter (23%) say they "disapprove." Notably, a comparable number (22%) say they do not have enough information to offer an opinion.

Sausalito constituents place a high value on maintaining the City's fiscal stability and place a high priority on a number of key services. Survey respondents were read a list of a range of basic services provided by the City, and were then asked to indicate whether or not it represented an important funding priority and to what extent (extremely, very or somewhat important). There is broad agreement that the City should focus on maintaining the City's long-term financial viability, with 92 percent of respondents identifying this as an important priority. Constituents also identified a range of other specific services as important, including the following:

- Maintaining storm drains to prevent pollutants, garbage and sediment from entering the Bay (92%)
- Repairing 80-year old deteriorating storm drains (91%)
- Fixing potholes (95%)

- Maintaining and repairing neighborhood streets (94%)
- Fixing broken and potentially unsafe sidewalks (91%)

Given the value placed on key service priorities, by a two-to-one margin a solid majority (61%) of constituents say they would be supportive of a potential temporary local sales tax measure to address community needs. Respondents also expressed a value for the inclusion of strong accountability and transparency provisions if the City were to move forward with such a measure. These provisions include independent audits and the publication of expenditure reports for citizen review to promote transparency and ensure that funds are used efficiently, effectively and as promised.

Overall, the results of the community survey are highly positive, demonstrating that constituents have confidence in the leadership being provided by the City both in delivering basic services and managing the City's budget and finances.

Need for Additional Revenues

During the Mid-Year Budget review at the February 25, 2014 City Council Meeting, staff summarized its use of long-term fiscal models and the conclusions reached by the City Council during their strategic plan session on November 22, 2013: Namely that the:

- City's current levels of service are adequately funded (stable);
- Budget is structurally balanced and sound (sustainable); and
- Reserve balances are sufficiently funded based on a risk analysis and mitigation strategy (resilient).

However, the City Council also recognized that the long-term fiscal model demonstrated that in order to maintain the long-term financial viability of the City, future additional resources are needed to accommodate significant infrastructure investment. Key infrastructure needs included fixing the City's 80-year-old storm drains to prevent pollutants, garbage and sediment from entering the bay; maintaining and repairing neighborhood streets; and fixing broken and potentially unsafe sidewalks. Other city services needs identified were: improving parks, landscaping and tree trimming; and maintaining library and public safety services. The City does not currently have funds to address these unfunded urgent infrastructure and service needs.

FY 14-15 Budget Deliberations

The FY 14-15 Operating and Capital Budget was adopted by the City Council on June 17, 2014. During the budget proceedings, the City Council recognized that the City does not currently have the funds to adequately address critical infrastructure needs. For example:

- Storm drains are completely deteriorated/rusted through and upgrades are needed to prevent pollutants, garbage and sediment from entering Richardson's Bay
- Deteriorating streets on steep hillsides create hazardous conditions
- Crowded sidewalks must be maintained for pedestrian safety and access for seniors and the disabled.

The City Council further acknowledged that increased services and capital investment from future state and local mandates could jeopardize current levels of service, and that current funds are not sufficient to address these service needs.

Staff recommended during the budget deliberation that the City Council consider implementing a temporary (10 year) one-half cent Transaction and Use (Sales) Tax to address these community needs and ensure that our city has a guaranteed source of local funding for local needs that cannot be taken by Sacramento. Consequently, the City Council directed staff to prepare a staff report for this July 8, 2014 City Council meeting for the Council to deliberate on seeking voter approval during the November, 2014 election for such a tax.

FISCAL IMPACT

As sales tax is paid only on the purchase of taxable goods from businesses in Sausalito, this revenue would fluctuate in response to changes in the local, state and national economy, as well as the relocation of retailers into and out of the City's boundaries. As the economy continues to fluctuate, the City would see both positive and negative variations in this revenue source. However, the Finance Department currently estimates that a one-half cent sales tax would raise approximately \$1,000,000 per year.

STAFF RECOMMENDATIONS

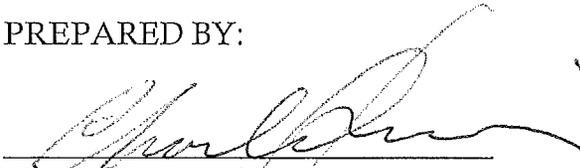
Staff recommends that the City Council of the City of Sausalito, by Motion Action, direct staff to prepare:

1. A resolution of the City Council of the City of Sausalito calling for and giving notice for a general purpose election seeking voter approval of a one-half cent ($\frac{1}{2}\%$) Transaction and Use (Sales) Tax; establishing the policies and procedures for such an election and requesting that the County of Marin conduct such an election; and,
2. An ordinance of the City of Sausalito imposing a transactions and use tax for general purposed to be administered by the State Board of Equalization; and return at the July 22, 2014 City Council meeting for action on these items.

ATTACHMENTS

1. State of California, Board of Equalization, Sales and Use Tax Rates by County
2. Marin County Elections Department – Guidelines for Arguments & Rebuttals County, School, & district Ballot Measures 2014 Elections
3. Ballot Measure Deadline Calendar

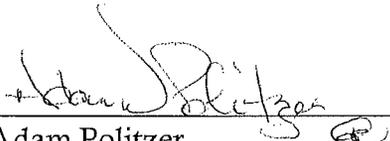
PREPARED BY:


Charles D. Francis
Director of Administrative Services / Treasurer

REVIEWED BY:


Mary Wagner
City Attorney

SUBMITTED BY:



Adam Politzer
City Manager

California Sales and Use Tax Rates by County and City*
Effective April 1, 2014 (includes state, county, local, and district taxes)

ALAMEDA CO. 9.00%
City of Albany 9.50%
City of San Leandro 9.25%
City of Union City 9.50%

ALPINE CO. 7.50%

AMADOR CO. 8.00%

BUTTE CO. 7.50%

CALAVERAS CO. 7.50%

COLUSA CO. 7.50%
City of Williams 8.00%

CONTRA COSTA CO. 8.50%
City of Antioch 9.00%
City of Concord 9.00%
City of El Cerrito 9.50%
City of Hercules 9.00%
City of Moraga 9.50%
City of Orinda 9.00%
City of Pinole 9.00%
City of Pittsburg 9.00%
City of Richmond 9.00%
City of San Pablo 9.00%

DEL NORTE CO. 7.50%

EL DORADO CO. 7.50%
City of Placerville 8.00%
City of South Lake Tahoe 8.00%

FRESNO CO. 8.225%
City of Huron 9.225%
City of Reedley 8.725%
City of Sanger 8.975%
City of Selma 8.725%

GLENN CO. 7.50%

HUMBOLDT CO. 7.50%
City of Arcata 8.25%
City of Eureka 8.25%
City of Trinidad 8.25%

IMPERIAL CO. 8.00%
City of Calexico 8.50%

INYO CO. 8.00%

KERN CO. 7.50%
City of Arvin 8.50%
City of Delano 8.50%
City of Ridgecrest 8.25%

KINGS CO. 7.50%

LAKE CO. 7.50%
City of Clearlake 8.00%
City of Lakeport 8.00%

LASSEN CO. 7.50%

LOS ANGELES CO. 9.00%
City of Avalon 9.50%
City of Commerce 9.50%
City of Culver City 9.50%
City of El Monte 9.50%
City of Inglewood 9.50%
City of La Mirada 10.00%
City of Pico Rivera 10.00%
City of San Fernando 9.50%
City of Santa Monica 9.50%
City of South El Monte 9.50%
City of South Gate 10.00%

MADERA CO. 8.00%

MARIN CO. 8.50%
Town of Corte Madera 9.00%
City of Fairfax 9.00%
City of Larkspur 9.00%
City of Novato 9.00%
Town of San Anselmo 9.00%
City of San Rafael 9.25%

MARIPOSA CO. 8.00%

MENDOCINO CO. 7.625%
City of Fort Bragg 8.625%
City of Point Arena 8.125%
City of Ukiah 8.125%
City of Willits 8.125%

MERCED CO. 7.50%
City of Atwater 8.00%
City of Gustine 8.00%
City of Los Banos 8.00%
City of Merced 8.00%

MODOC CO. 7.50%

MONO CO. 7.50%
City of Mammoth Lakes 8.00%

MONTEREY CO. 7.50%
City of Carmel 8.50%
City of Del Rey Oaks 8.50%
City of Greenfield 8.50%
City of Marina 8.50%
City of Pacific Grove 8.50%
City of Salinas 8.00%
City of Sand City 8.00%
City of Seaside 8.50%
City of Soledad 8.50%

NAPA CO. 8.00%

NEVADA CO. 7.625%
City of Grass Valley 8.125%
City of Nevada City 8.50%
Town of Truckee 8.125%

ORANGE CO. 8.00%
City of La Habra 8.50%

PLACER CO. 7.50%

PLUMAS CO. 7.50%

RIVERSIDE CO. 8.00%
City of Cathedral City 9.00%
City of Palm Springs 9.00%

SACRAMENTO CO. 8.00%
City of Galt 8.50%
City of Sacramento 8.50%

SAN BENITO CO. 7.50%
City of Hollister 8.50%
City of San Juan Bautista 8.25%

SAN BERNARDINO CO. 8.00%
City of Montclair 8.25%
City of San Bernardino 8.25%

SAN DIEGO CO. 8.00%
City of El Cajon 9.00%
City of La Mesa 8.75%
City of National City 9.00%
City of Vista 8.50%

SAN FRANCISCO CO. 8.75%

SAN JOAQUIN CO. 8.00%
City of Lathrop 9.00%
City of Manteca 8.50%
City of Stockton 9.00%
City of Tracy 8.50%

SAN LUIS OBISPO CO. 7.50%
City of Arroyo Grande 8.00%
City of Grover Beach 8.00%
City of Morro Bay 8.00%
City of Paso Robles 8.00%
City of Pismo Beach 8.00%
City of San Luis Obispo 8.00%

SAN MATEO CO. 9.00%
City of Half Moon Bay 9.50%
City of San Mateo 9.25%

SANTA BARBARA CO. 8.00%
City of Santa Maria 8.25%

SANTA CLARA CO. 8.75%
City of Campbell 9.00%

SANTA CRUZ CO. 8.25%
City of Capitola 8.75%
City of Santa Cruz 8.75%
City of Scotts Valley 8.75%
City of Watsonville 8.50%

SHASTA CO. 7.50%

SIERRA CO. 7.50%

SISKIYOU CO. 7.50%
City of Mount Shasta 7.75%

SOLANO CO. 7.625%
City of Fairfield 8.625%
City of Rio Vista 8.375%
City of Vacaville 7.875%
City of Vallejo 8.625%

SONOMA CO. 8.25%
City of Cotati 8.75%
City of Healdsburg 8.75%
City of Rohnert Park 8.75%
City of Santa Rosa 8.75%
City of Sebastopol 9.00%
City of Sonoma 8.75%

STANISLAUS CO. 7.625%
City of Ceres 8.125%
City of Oakdale 8.125%

SUTTER CO. 7.50%

TEHAMA CO. 7.50%

TRINITY CO. 7.50%

TULARE CO. 8.00%
City of Dinuba 8.75%
City of Farmersville 8.50%
City of Porterville 8.50%
City of Tulare 8.50%
City of Visalia 8.25%

TUOLUMNE CO. 7.50%
City of Sonora 8.00%

VENTURA CO. 7.50%
City of Oxnard 8.00%
City of Port Hueneme 8.00%

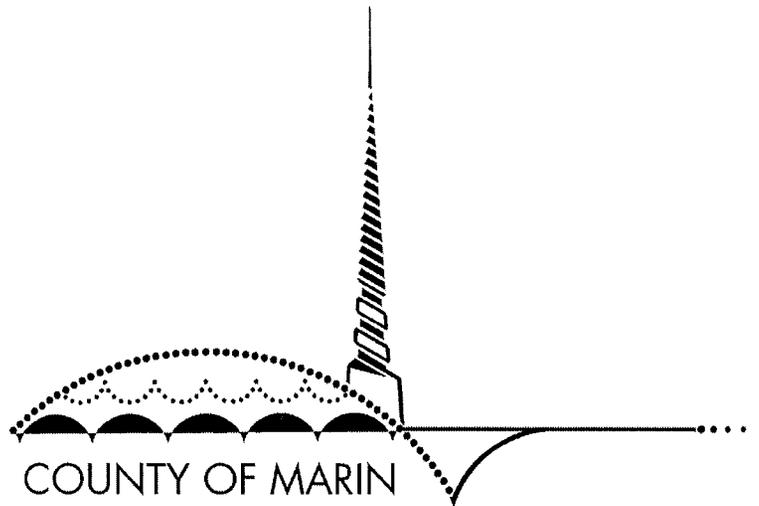
YOLO CO. 7.50%
City of Davis 8.00%
City of West Sacramento 8.00%
City of Woodland 8.25%

YUBA CO. 7.50%
City of Wheatland 8.00%

*For more details, refer to www.boe.ca.gov/sutax/pam71.htm.

Please Note: Some communities located within a county or a city may not be listed. If you are in doubt about the correct rates, if you cannot find a community, please call our toll-free number at 1-800-400-7115 (TTY:711), or call the local Board of Equalization office nearest you for assistance.

Marin County Elections Department



Guidelines for Arguments & Rebuttals County, School, & District Ballot Measures 2014 Elections

City Measures: Arguments & rebuttals must be filed with the City Clerk's office. Contact your City Clerk for deadlines and procedures. See list of City Clerks in Appendix.

GUIDELINES FOR ARGUMENTS AND REBUTTALS

County reference EC § 9160, et seq; Special District reference EC § 9501, et seq; Cities reference EC § 9281, et seq; Initiative Election reference EC § 9315, et seq; General reference EC § 9600, et seq.

General Rules for Arguments

- Each **argument** must be filed with a *Signature Verification Form*. It is included with this guide book.
- No more than five signers for any argument.
- If *signing* on behalf of an association the signer must have written authorization on the association's letterhead, and this must be indicated on the *Signature Verification Form*.
- Names and titles will appear in the Voter Information Pamphlet as written on the *Signature Verification Form*.
- Arguments are limited to 300 words.

Signers must be either,

- A legislative body, or authorized members of the legislative body of the jurisdiction, or
- Any individual voter eligible to vote on the measure, or
- Bona fide association of citizens with the principal officer/member signing on behalf of the association, or
- Any combination of the above.

General Rules for Rebuttals

- Each **rebuttal** must be filed with a *Signature Verification Form*.
- If a **rebuttal** has different signers than the original argument for or against, the original authors must sign the *Signature Release Form* to release their signature and provide information of the new signers with a *Signature Verification Form*.
- No more than five signers for any rebuttal.
- If *signing* on behalf of an association the signer must have written authorization on the association's letterhead, and this must be indicated on the *Signature Verification Form*.
- Names and titles will appear in the Voter Information Pamphlet exactly as written on the *Signature Verification Form*.
- Rebuttals are limited to 250 words.

Who can sign rebuttals?

The original signers, or **anyone** they designate on the *Signature Release Form*, may sign the rebuttal. The new signer does not have to be a registered voter or live in the district.

Where to submit arguments & rebuttals

- City Measures: File arguments and rebuttals with the appropriate City Clerk's office according to required deadlines and procedures set by that office.
- County, School & District Measures: File arguments and rebuttals with the Elections Department at the Marin Civic Center, Room 121, San Rafael, by the deadline dates.
- Arguments and rebuttals must be filed with applicable forms included in this guide.

How to file your arguments & rebuttals

You may file your argument & rebuttal in person, by mail, fax or email. If by fax or email, original signatures must be submitted within 48 hours of receipt. Arguments & rebuttals will not be accepted without signatures.

Order of precedence of arguments

If two or more arguments for or against a measure are filed, the election official chooses one based on the order of precedence for choosing the arguments per Elections Code.

Copies of the opposing arguments will be sent by email to the opposing authors promptly after each deadline.

If one or no arguments are filed

If one or no arguments for or against a measure are filed, there can be no rebuttal arguments. A statement will be printed in the sample ballot that no argument(s) (for or against) the measure were filed.

Public examination of arguments/rebuttals

A 10-day (calendar days) public review period of arguments and rebuttals will begin on the day after the filing deadline. Any legal challenges to arguments and rebuttals must be filed within the 10-day public review period. *EC § 9190*

Withdrawal of arguments/rebuttals

Proponents of arguments for or against a measure may withdraw those arguments any time prior to and including the deadline date fixed for filing arguments.

How to write your argument and rebuttal

Word limits

Arguments for and against measures are limited to 300 words.

Rebuttals are limited to 250 words.

Use the "How to Count Words" guide on the following page.

Form of arguments and rebuttals

- Use Word format to create your argument and rebuttal.
- Use of **bolding**, CAPITALIZING, underlining, *italics* and bullets are permitted.
- Arguments and rebuttals will be printed exactly as they are submitted. Spelling, punctuation, and grammatical errors cannot be corrected by the Elections Dept.
- Type title of argument or rebuttal in boldfaced caps on top of the page as applicable:
ARGUMENT IN FAVOR OF MEASURE _____, or
ARGUMENT AGAINST MEASURE _____, or
REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE _____, or
REBUTTAL TO ARGUMENT AGAINST MEASURE _____.
- Type the signer's names and titles at the bottom of the argument in the order that they should appear in the sample ballot. Signers must also sign the actual argument or rebuttal next to their printed name.

Complete the *Signature Verification Form* to submit with your argument, along with the *Signature Release Form* with your rebuttal.

Item 6B - Attach 1
7-22-14
12/17

Item 6A - Attach 2
07-08-2014
Page 3 of 7

How to Count Words

Candidate statements and ballot measure-related text are limited to a certain number of words. The rules below explain how we count words. These rules are based on California law, and cannot be changed.

Before you file your material, count the words carefully. If you have too many words, we will ask you to revise your text.

Items counted as 1 word:	Examples
Symbols	& # %
Abbreviations & acronyms	Dist., UCLA, U.S.M.C.
Dates written in numerals <i>only</i>	7/21/89
Numbers written in numerals only, including telephone numbers	0, 12, 1,000,000, 415-473-6456
Numerals and letters or symbols that form a single word	100s \$1000 10¢ 12 th
Website & e-mail addresses	www.marinvotes.org, elections@marincounty.org
Names of states, counties, cities or towns	New Jersey, County of Marin, Palos Verdes
Hyphenated words listed in a standard U.S. dictionary	Attorney-at-law, ex-president
Items NOT counted as 1 word:	Examples
Dates expressed in words and numerals	July 23, 1999 = 2 words
Names of people	Mary Jane Russell = 3 words
Regional descriptors that do not name a <i>specific</i> state, city, county, or district	Bay Area = 2 words, Marin General Hospital = 3 words
Hyphenated words that are <i>not</i> listed in a standard U.S. dictionary published within the 10 years before the date of the election	
Items NOT counted:	
Punctuation marks	? " " ! .
We do not count the words "Education and Qualifications" on a Candidate Statement. We do not count the words that appear before "Education and Qualifications."	

Notes: _____

NOVEMBER 4, 2014

BALLOT MEASURE DEADLINES

of days before
election ↓

August 8, 2014	88	Last day to submit Resolutions of Consolidation and ballot measure language to the Board of Supervisors and Registrar of Voters. Must be in our office by 5:00 p.m. Last day to submit tax rate statement for bond measures. Measure question is limited to 75 words. EC §13247
August 9 thru August 18, 2014	87 - 78	Ten (10) day public examination period of measures. EC §13313-13314
August 11, 2014	85	Measure letters assigned by Registrar of Voters. See how measures get their letters at www.marinvotes.org . EC §13116
August 13, 2014	83	Last day to withdraw a measure from the ballot. Written notification must reach this office by 4:30 p.m. on this date or the measure will remain on the ballot. EC §9605
August 18, 2014	78	Last day to submit or withdraw ballot arguments (300 word limit) to the Election Dept. Arguments for or against City measures must be filed with the City Clerk. <i>Cities may have a different deadline for arguments.</i> City Attorney & County Counsel's analysis due. EC §9161-9166, §9601, §9280-9286
August 19 thru August 28, 2014	77 - 68	Ten (10) day public examination period of arguments. EC §13313-13314
August 25, 2014	71	Last day to submit rebuttals (250 word limit) to the arguments for or against a measure. Rebuttals for or against City measures must be filed with the City Clerk. <i>Cities may have a different deadline for rebuttals.</i> Must be filed with signature verification form and signature release form (if there are new signers). EC §9167
August 26 thru September 4, 2014	70 - 61	Ten (10) day public examination period of rebuttals. EC §13313-13314

Item 6A - Attach 2
07-08-2014

Item 6B - Attach 1
7-22-14
14/17

Page 5 of 7

SIGNATURE VERIFICATION FORM *for Arguments & Rebuttals**

Date of Election: ____/____/____

Check one of the following

Date Filed: ____/____/____

- Argument in Favor of Measure ____ Argument Against Measure ____
 Rebuttal to Argument in Favor of Measure ____ Rebuttal to Argument Against Measure ____

Filer's Information:

Filer's Printed Name: _____ Address: _____

Phone: _____ Email: _____

1) Signer's Signature: _____	Printed Name: _____
Title (if applicable): _____	Representing (if applicable): _____
Residence Address _____	City _____

2) Signer's Signature: _____	Printed Name: _____
Title (if applicable): _____	Representing (if applicable): _____
Residence Address _____	City _____

3) Signer's Signature: _____	Printed Name: _____
Title (if applicable): _____	Representing (if applicable): _____
Residence Address _____	City _____

4) Signer's Signature: _____	Printed Name: _____
Title (if applicable): _____	Representing (if applicable): _____
Residence Address _____	City _____

5) Signer's Signature: _____	Printed Name: _____
Title (if applicable): _____	Representing (if applicable): _____
Residence Address _____	City _____

*Signers must sign both the argument and/or rebuttal and this *Signature Verification Form*. The signers listed above understand that their names will be printed with the measure argument and/or rebuttal in the *Voter Information Pamphlet* and that the argument and/or rebuttal is accurate to the best of their knowledge.

SIGNATURE RELEASE FORM *(for Rebuttal Arguments only)*

I, _____ authorize the following person(s) to sign the following:
(print name of FILER)

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE _____

REBUTTAL TO ARGUMENT AGAINST MEASURE _____

1) _____ to sign instead of _____
(Print Name of New Signer) (Print Name of Original Signer)

2) _____ to sign instead of _____
(Print Name of New Signer) (Print Name of Original Signer)

3) _____ to sign instead of _____
(Print Name of New Signer) (Print Name of Original Signer)

4) _____ to sign instead of _____
(Print Name of New Signer) (Print Name of Original Signer)

5) _____ to sign instead of _____
(Print Name of New Signer) (Print Name of Original Signer)

Signature of original FILER: _____ Date: _____

The Signature Verification Form must be filed with this form and the rebuttal argument.

NOVEMBER 4, 2014

BALLOT MEASURE DEADLINES

of days before
election ↓

August 8, 2014	88	Last day to submit Resolutions of Consolidation and ballot measure language to the Board of Supervisors and Registrar of Voters. Must be in our office by 5:00 p.m. Last day to submit tax rate statement for bond measures. Measure question is limited to 75 words. EC §13247
August 9 thru August 18, 2014	87 - 78	Ten (10) day public examination period of measures. EC §13313-13314
August 11, 2014	85	Measure letters assigned by Registrar of Voters. See how measures get their letters at www.marinvotes.org . EC §13116
August 13, 2014	83	Last day to withdraw a measure from the ballot. Written notification must reach this office by 4:30 p.m. on this date or the measure will remain on the ballot. EC §9605
August 18, 2014	78	Last day to submit or withdraw ballot arguments (300 word limit) to the Election Dept. Arguments for or against City measures must be filed with the City Clerk. <i>Cities may have a different deadline for arguments.</i> City Attorney & County Counsel's analysis due. EC §9161-9166, §9601, §9280-9286
August 19 thru August 28, 2014	77 - 68	Ten (10) day public examination period of arguments. EC §13313-13314
August 25, 2014	71	Last day to submit rebuttals (250 word limit) to the arguments for or against a measure. Rebuttals for or against City measures must be filed with the City Clerk. <i>Cities may have a different deadline for rebuttals.</i> Must be filed with signature verification form and signature release form (if there are new signers). EC §9167
August 26 thru September 4, 2014	70 - 61	Ten (10) day public examination period of rebuttals. EC §13313-13314