

## FC Meeting 12/4/13 Agenda Item C

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From: Kiernan, Ed <EKiernan@marincounty.org>

To: Maureen Cassingham <mlc1948@aol.com>

Cc: rpearce <rpearce@tiburonfire.org>; Woodside, Steven <SWoodside@marincounty.org>; tortiz <tortiz@rwglaw.com>; jstava <jstava@nossaman.com>; dave <dave@jeffriespsc.com>; Tackabery, Craig <CTackabery@marincounty.org>; Kiernan, Ed <EKiernan@marincounty.org>

Sent: Mon, Nov 18, 2013 5:15 pm

Subject: RE: Request for County Counsel's Confirmation Regarding MERA Proposed Parcel tax

Per your request, this is to confirm that in consultation with MERA's general counsel and bond counsel, we have concluded that Government Code Section 53978 would authorize Marin County's Board of Supervisor's to place on the ballot a parcel tax the proceeds of which could be utilized to upgrade MERA's infrastructure for purposes of providing police and fire services. I should add a few caveats: 1) It is, of course, the Marin County Board of Supervisors who would decide whether to place the parcel tax on the ballot; 2) While County Counsel provides this opinion as its position, we represent Marin County only in this matter, so MERA should confirm with its legal counsel the soundness of County Counsel's legal position stated herein; 3) County Counsel's position, reached in consultation with MERA's general counsel, Trisha Ortiz, and MERA's bond counsel, Jeff Stava, is based upon an understanding that the vast majority (at least 85%) of expenses are attributable to providing police and fire services, that only police and fire services would be funded using the resulting parcel tax proceeds, and that non-police and fire service expenses will not be paid for utilizing these proceeds.

**From:** Maureen Cassingham

**Sent:** Monday, November 18, 2013 10:20 AM

**To:** Kiernan, Ed

**Cc:** [rpearce@tiburonfire.org](mailto:rpearce@tiburonfire.org); Woodside, Steven; [tortiz@rwglaw.com](mailto:tortiz@rwglaw.com); [jstava@nossaman.com](mailto:jstava@nossaman.com); [dave@jeffriespsc.com](mailto:dave@jeffriespsc.com); Tackabery, Craig

**Subject:** Request for County Counsel's Confirmation Regarding MERA Proposed Parcel tax

Good Morning Ed,

As MERA approaches critical deadlines in implementing the proposed funding for the Next Gen emergency radio system, we are looking for confirmation that County Counsel agrees that the County has the power to place the proposed parcel tax on the November 4, 2014 ballot.

In June of this year, our General Counsel contacted your office to discuss recent case law that requires uniform parcel taxes under the general parcel tax powers but suggested an alternative parcel tax power that does not require uniformity.

As you know, this alternative parcel tax power is specific to police and fire equipment and expenses. I believe that your office, our General Counsel and our Bond Counsel held several conferences and seem to agree that this alternative parcel tax power authorizes the County to place the proposed parcel tax on the ballot.

MERA is concluding its first round of presentations to member agencies and will soon begin a second round of presentations to its member agencies and importantly, to educate the public about the proposed tax. These presentations are based on a tax structure that is not uniform and assume that the County will place the tax on the ballot. Therefore, we need to confirm that these assumptions still accurately reflect the funding proposal.

The MERA Governing Board will consider approving the funding proposal at its semi-annual meeting on December 11, 2013 and we need to have this matter settled before then. Because this matter is absolutely critical to the Next Gen funding proposal, I am requesting your written confirmation that the

alternative parcel tax power authorizes the County to place the proposed parcel tax on the ballot for November 4, 2014. I am hoping that you can respond to this very soon and not later than the end of this month.

Thank you.  
Maureen

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