

## **Agenda Item B-2**

### **MARIN EMERGENCY RADIO AUTHORITY**

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**DATE:** December 9, 2015  
**TO:** MERA Governing Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM **B-2**: REPORT ON MEASURE A  
PARCEL TAX ADMINISTRATION

**Recommended Action:** Receive and file the Report on Measure A Parcel Tax Administration.

**Background:** The Measure A Tax Ordinance imposed a special tax for Marin County Emergency Communications and 911 Response on all parcels of real property in Marin County each fiscal year for 20 years beginning FY15-16. A Parcel is defined by the Ordinance as a “parcel of real property having a separate Assessor’s Parcel Number as shown on the County’s assessment roll”.

Several issues have arisen as to the application of the tax to various types of property, including requests for exemptions. The County Assessor’s Office, via Deputy County Counsel, asserted that (1) floating homes are not real property and therefore assessed differently, and (2) Manufactured Homes on leased property are assessed as commercial, calculated on acreage versus classified as Multi-Family Residential, which are calculated on a per-unit basis. There are a total of 661 manufactured and floating homes.

MERA General Counsel Ortiz requested reconsideration by the County on both matters so as to impose the MERA Measure A Parcel Tax as authorized by the voters as follows:

- 1) Application of the single-family residential rate on floating homes since floating homes are treated as real property for the purposes of the ad valorem property tax and have APNs; and,
- 2) Application of the multi-family per-unit rate on multi-family use property instead of the commercial rate based on acreage.

County Counsel consulted with MERA Counsel and further analyzed the classification of floating homes and mobile homes but continues to assert that the County Assessor should administer the Measure A Parcel Tax on floating homes and mobile home parks in a manner that is consistent with the County’s past practices.

Regarding mobile home parks, County Counsel found that the County has been assessing mobile home parks for years as commercial use property. County Counsel has determined that this practice is consistent with the Assessor's Handbook, which states in relevant part: "Most parks are income-producing commercial properties and can be assessed and treated for property tax purposes much the same as other commercial properties".

Numerous requests received from property owners for various exemptions. The only exemption provided for in the Ordinance is for property owners qualifying as low-income persons 65 years of age or older. NBS, on MERA's behalf, received 118 applications for this exemption by the June 1, 2015, deadline, of which 117 were approved; 11 received after the deadline were denied by NBS.

90,400 tax bills were mailed by the County on September 30, 2015. On October 5, NBS began receiving many inquiries regarding the Measure A Parcel Tax, per the following breakdown:

Over 200 calls were received, comprised of mostly general informational inquiries about Measure A or to determine if callers were eligible for some kind of exemption since the County notes an "exemption available" asterisk next to each line item tax that offers an exemption.

Likewise, NFPD staff, due to their contact information being on our website, MERA's low-income senior exemption application and County Assessor's Office referrals, began receiving calls, emails and walk-ins regarding Measure A. Areas of inquiries were: late applications for Low-Income Senior Exemption; parcel questions; and, exemption requests for various other reasons.

NFPD Administrative Assistants Jennifer Schwarz and Lauren Pallas, supervised by Executive Assistant Denise Wade, demonstrated great professionalism and patience in responding to requests for information and exemptions on MERA's behalf. These contacts were somewhat reduced and redirected with revisions to meraonline.org by removing certain references to NFPD and emphasizing NBS's 800 number.

Other property tax bill complaints received are as follows: "already paying too many taxes paying taxes on other parcels, parcels being assessed are small and non-buildable, exemptions have been approved by other agencies when requested, claims of County exemption if they were the levying agency and easements that should not be taxed".

Also, I directly handled 25+ letters, emails and phone calls to MERA and forwarded emails seeking exemptions/"corrections". The Executive Board accepted my recommendation that the requests received from property owners based on approved parcel combinations by the County be addressed as follows:

"MERA will recognize the new combined parcel APN as approved by the Marin County Assessor, effective with the FY16-17 tax bills. In concert with the County, no changes will be made with the Measure A Parcel Tax assessment in FY15-16, due to the timing of the County's approval."

The Executive Board also accepted my recommended denial of a request for exemption given the Marin County Assessor's determination that it is unable to process a parcel combination due to assignment to different tax rate areas. In order for the Assessor to combine multiple parcel numbers, all parcels must be assigned the same tax rate. It was noted to the requestor that all parcels receive police and fire services without exception no matter what the unique circumstances or characteristics may be.

In consultation with MERA General Counsel, the following general response was provided by letter or email to other property owners requesting other Measure A exemptions:

“THIS IS TO ADVISE YOU THAT MERA CANNOT GRANT YOUR EXEMPTION TO THE MEASURE A PARCEL TAX, WHICH FUNDS COUNTY-WIDE 911 COMMUNICATIONS FOR ALL PARCELS.

A PARCEL IS DEFINED AS A PARCEL OF REAL PROPERTY HAVING A SEPARATE ASSESSOR'S PARCEL NUMBER AS SHOWN ON THE LAST EQUALIZED ASSESSMENT ROLL OF MARIN COUNTY.

THE VOTERS APPROVED THE MEASURE A PARCEL TAX WITH ONLY ONE EXEMPTION FOR LOW-INCOME SENIORS. ANY OTHER EXEMPTION MUST BE AUTHORIZED BY RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS.

WE UNDERSTAND THAT CERTAIN PARCELS HAVE UNIQUE CHARACTERISTICS BUT MERA CANNOT GRANT EXEMPTIONS ON AN AD HOC BASIS.”

After the 12/10/15 deadline for payment of property tax bills before delinquency, a conference call will be scheduled to address the miscommunications and misinformation between the various agencies contacted by property tax payers during the first year of Measure A collection.