



C.O.C. 3/16/16 AGENDA ITEM D-1
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Marin Emergency Radio Authority
Measure A Special Parcel Tax
Fiscal Year 2015/16 Annual Report

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1. MARIN EMERGENCY RADIO AUTHORITY

The Marin Emergency Radio Authority (the “MERA”) is a Joint Powers Authority in Marin County (the County”), formed in 1998 to plan, implement and manage a county-wide public safety and emergency radio system. This system is available to all member agencies, but its primary purpose is to support police, fire, and general public safety services.

The system helps unify public safety response and ensures communication among individual agencies and departments within the County. MERA provides crucial communications for all County residents, both day-to-day and after a major emergency or natural disaster. MERA radio communications are the backbone of the 911 emergency response system. MERA provides the communication link between 911 public safety dispatch centers and public safety units in the field that respond to emergencies. The MERA radio system gives dispatch centers the ability to assign first-responders within seconds of receiving a 911 call. The system of 17 base station radio and receiver sites provides regional or countywide radio communications among dispatch centers and mobile units throughout the County.

MERA is currently governed by a Governing Board comprised of representatives from each of the 25 member agencies, as follows:

Member Agency	Governing Board Member
Bolinas Fire Protection District	Anita Tyrell-Brown
Central Marin Police Authority	Todd Cusimano
City of Belvedere	Mary Neilan
City of Larkspur	Scott Shurtz
City of Mill Valley	Angel Bernal
City of Novato	Cathy Capriola
City of San Rafael	Diana Bishop
City of Sausalito	John Rohrbacher
County of Marin	Matthew Hymel, <i>Vice President</i>
Inverness Public Utility District	James Fox
Kentfield Fire Protection District	Paul Smith
Marin Community College District	Todd Kidder
Marin Municipal Water District	Krishna Kumar
Marin Transit	Amy Van Doren
Marinwood Community Services District	Thomas Roach
Novato Fire Protection District	Steve Metcho
Ross Valley Fire Department	Richard Shortall
Southern Marin Fire Protection District	Martin Langeveld
Stinson Beach Fire Protection District	Kenny Stevens
Tiburon Fire Protection District	Richard Pearce, <i>President</i>
Town of Corte Madera	David Bracken
Town of Fairfax	Chris Morin
Town of Ross	Tom Gaffney
Town of San Anselmo	Doug Kelly
Town of Tiburon	Michael Cronin

2. MEASURE A SPECIAL PARCEL TAX

On November 4, 2014, registered voters in the County voted to approve the Measure A 20-year special parcel tax. The special parcel tax is levied County-wide and will be used to replace the County's aging emergency communications system; reduce 911 response times, improve communications reliability during earthquakes, floods, fires and other disasters; and ensure reliable communications among police, fire, and paramedic first responders throughout the County.

Refer to Resolution No. 2014-64, which is included as an appendix to this report, for detail regarding how the special parcel tax for each land use category is determined.

2.1 Fiscal Year 2015/16 Levy Summary

The following table provides a summary of the special parcel taxes levied within each land use category for Fiscal Year 2015/16:

Land Use Category	Number of Parcels	Special Parcel Tax
Single Family Residential ¹	80,926	\$2,346,825.00
Multi-Family Residential	4,840	636,422.40
Agricultural: 5 Acres or Less	75	2,175.00
Agricultural: Greater than 5 Acres	640	37,120.00
Commercial, Industrial and Utility: ½ Acre or Less	2,694	234,204.00
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	543	94,482
Commercial, Industrial and Utility: Greater than 1 Acre	779	258,885.00
Tax Exempt – Public Property	4,193	0.00
Tax Exempt - Low-Income Senior	115	0.00
Tax Exempt - Non-Profit Property	816	0.00
Tax Exempt - Common Area Property	572	0.00
Grand Total	96,193	\$3,610,113.40

¹ Includes special parcel taxes levied on 378 Floating Home properties totaling \$10,962.00. MERA has determined that Floating Home parcels will be exempt from the special parcel taxes in the future and is working with the County to remove the special parcel taxes levied on such property for Fiscal Year 2015/16.

2.2 Land Use Category Assignments

The following table provides a summary of the classification of parcels into the various Land Use Categories, based on Use Codes assigned by the County Assessor:

Land Use Category	Assessor's Use Codes
Single Family Residential	10, 11, 12, 13 ¹ , 14, 38
Multi-Family Residential	20, 21
Agricultural	30, 31, 32, 33, 34, 35, 36, 37
Commercial, Industrial and Utility	40, 41, 50, 51, 90
Tax Exempt – Public Property	80, 81
Tax Exempt – Non-Profit Property	60, 61
Tax Exempt – Common Area Property	15

¹ Floating Homes are assigned an Assessor's Use Code of 13.

2.3 Low-Income Senior Exemptions

The special parcel tax is not imposed upon any parcel for which the owner qualifies for an exemption for low-income persons 65 year of age or older. To qualify for this low-income senior exemption, the property must be a Single Family Residential property owned and occupied by an owner who is at least 65 years of age and earns a total household income of not more than the annual HUD Low-Income limit for Marin County residents. The following page shows the Low-Income Senior Exemption application for Fiscal Year 2015/16.

Low-Income Senior Exemption Application

Measure A: Marin Emergency Radio Authority - \$29 Parcel Tax

This application serves as a request for a Measure A low-income senior exemption.

(Measure A) - To qualify for a low-income senior exemption for the \$29 Measure A parcel tax for a single family residence, you must be 65 years of age or older by December 31 of the tax year, own and occupy your residence located within Marin County, and earn a total annual household income* of not more than **\$62,050** (HUD Low-Income limit for Marin County residents).

This application must be filed on or before June 1, 2015 for the 2015-16 tax year. Failure to file on time will result in rejection of your application unless good cause can be shown for failure to timely file. If approved, the low-income senior exemption will only apply for one year. You must file a new low-income senior exemption form for each year in which the Measure A parcel tax is in effect.

All applicants must complete the following information (Please print clearly or type):

Owner-Occupied Residential Parcel #: _____

(This 8 digit Parcel # can be found on the upper left hand corner of your Property Tax Bill)

Property Owner's Name(s): _____

Property Address: _____

City & Zip: _____

Daytime Telephone: _____

1. PROOF OF AGE (Required)

Please attach a copy of one of the following documents that shows that you will be at least 65 years of age by December 31, 2015.

Driver's License California ID Card Passport Birth Certificate Other Proof of Age

2. PROOF OF INCOME (Required)

Total Household Income* \$ _____ (Max Household Income is \$62,050 ¹)

1 - HUD Low-Income Limits for Marin County for FY 2014

**Household Income is the combined gross income, taxable or non-taxable, for all persons who occupy a single family residence and does not include Federal and State income tax adjustments, deductions, exemptions or credits.*

Please enclose in a sealed envelope a copy of your most-recently filed Form 1040, 1040A or 1040EZ tax return. This form will be stamped and kept "Confidential" and will only be used for determining your income qualification. Please include only the page(s) showing income.

3. SIGNATURE IS REQUIRED BELOW TO PROCESS APPLICATION

I declare under penalty of perjury that this claim is, to the best of my knowledge, correct and complete.

Executed this day of _____, 20__.

Property Owner's Signature: _____

Warning: This application is subject to verification and any misrepresentations could result in denial of the exemption.

4. MAILING ADDRESS (Before mailing, please make a photocopy for your records)

Please mail, fax, or email the completed application with attachments to:

Marin Emergency Radio Authority
c/o NBS
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

Fax: (951) 296-1998
Email: pos@nbsgov.com

If you have any questions about the Measure A Parcel Tax or the low-income senior exemption, please call NBS at (800) 676-7516

3. LOCAL AGENCY SPECIAL TAX ACCOUNTABILITY

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax and local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax or bond, require that the proceeds of the special tax or bond be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to special taxes imposed and bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled upon the approval of the special tax and/or the issuance of bonds, while other requirements are handled through annual reports. This report intends to comply with Section 50075.3 and/or Section 53411 of the California Government Code, which states:

"The chief fiscal officer of the levying/issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410."

Purpose of the Special Parcel Tax

The special parcel taxes will be used to replace the County's aging emergency communications system; reduce 911 response times, improve communications reliability during earthquakes, floods, fires and other disasters; and ensure reliable communications among police, fire, and paramedic first responders throughout the County.

Reporting Requirements¹

Fund	6/30/2015 Balance	Amount Collected	6/30/2016 Balance	Expended Amount	Project Status
Next Generation Project Fund	\$0.00	n/a	n/a	n/a	Ongoing

¹ The first annual report—for Fiscal Year 2015/16—doesn't need to be filed with the Governing Board until January 1, 2017.