

**MARIN EMERGENCY RADIO AUTHORITY**

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**DATE:** September 27, 2017  
**TO:** MERA Governing Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM **A-3**: UPDATE ON MEASURE A PARCEL TAX  
DELINQUENT UTILITY PARCEL PAYMENTS

Recommended Action: Receive and file the Update on Measure A Parcel Tax Delinquent Utility Parcel Payments.

Background: Unpaid FY16-17 Measure A Utility-Owned Parcel Tax totaled \$3,422 for 19 parcels. This represents 18.4% of the total utility assessments of \$18,554. For FY15-16, MERA “wrote-off” bad debt for delinquent payments totaling \$2,618 or 14.1%.

NBS, in an effort to assist with the increase in delinquencies, rebilled by certified mail. MERA General Counsel was consulted as to available remedies to MERA to collect these unpaid Measure A Parcel Taxes. The Measure A Ordinance calls for the Parcel Tax to be applied to parcels categorized as “Utility” (i.e., parcels with a Marin County Land Use Code of 90). However, the Marin County Auditor-Controller’s Office does not allow for charges on parcels with this Code to be placed on the Marin County Property Tax Roll, which is why they must be billed separately by NBS. This was thought to be a contributing factor to non-payment because these taxes are not collected via official County ad valorem property tax billings.

After administratively reviewing the options presented by MERA General Counsel, related collection costs, materiality of uncollected payments over 20 years, and 3-year statute of limitations for collections including prior write-offs, MERA directed the development of demand letters to be sent by Richards, Watson, Gershon to delinquent utility property owners. The demand letters asserted MERA’s right and authority to initiate legal action to recover the outstanding taxes.

Responses to date to the demand letters resulted in the recovery of \$1,692 in outstanding balances for 8 utility parcels. 2 delinquent parcels in the amount of \$377 have been deemed to be totally uncollectible and will not be billed going forward. Northeastern/Northwestern Pacific Railroad is still reviewing BOE maps for 6 parcels attributed to them, which may result in the collection of an additional \$1,353.