

C.O.C. 12/18/19

AGENDA ITEM C-1

# MARIN EMERGENCY RADIO AUTHORITY

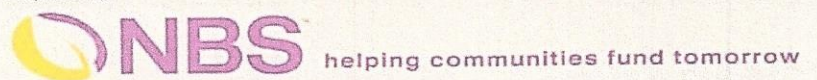
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*Annual Report for:*

**Measure A Special Parcel Tax**

**Fiscal Year 2019/20**

Prepared by:



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**Appendix: Resolution No. 2014-64**

## Section 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
Tiburon Fire Protection District	Richard Pearce, <i>President</i>
Town of Corte Madera	Todd Cusimano, <i>Vice President</i>
City of Belvedere	Craig Middleton
Town of Fairfax	Chris Morin
City of Larkspur	Dan Schwarz
City of Mill Valley	Alan Piombo
City of Novato	Pat Eklund
Town of Ross	Tom Gaffney
Town of San Anselmo	Doug Kelly
City of San Rafael	Diana Bishop
County of Marin	Matthew Hymel
City of Sausalito	John Rohrbacher
Town of Tiburon	Michael Cronin
Bolinas Fire Protection District	George Krakauer
Inverness Public Utility District	James Fox
Kentfield Fire Protection District	Mark Pomi
Marin Community College District	Jeff Marozick
Marin Transit	Amy Van Doren
Marin Municipal Water District	Ben Horenstein
Marinwood Community Services District	Jeff Naylor
Novato Fire Protection District	Steve Metcho
Ross Valley Fire Department	Tim Grasser
Southern Marin Fire Protection District	Cathryn Hilliard
Stinson Beach Fire Protection District	Kenny Stevens
Central Marin Police Authority	Michael Norton

## Section 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 details regarding how the special parcel tax for each land use category is determined.

### Fiscal Year 2019/20 Levy Summary

The following table provides a summary of the special parcel taxes levied within each land use category for Fiscal Year 2019/20:

Land Use Category	Parcels	Parcel Tax
Single Family Residential	80,031	\$2,320,899.00
Multi-Family Residential	4,786	629,972.80
Agricultural: 5 Acres or Less	75	2,175.00
Agricultural: Greater than 5 Acres	647	37,526.00
Commercial, Industrial and Utility: ½ Acre or Less	2,658	231,246.00
Commercial, Industrial and Utility: Greater than ½ acre, up to and Including 1 Acre	548	95,352.00
Commercial, Industrial and Utility: Greater than 1 Acre	760	252,331.00
Tax Exempt – Low-Income Senior	135	0.00
Tax Exempt – Public Property	4,208	0.00
Tax Exempt – Floating Home	380	0.00
Tax Exempt – Mobile Home	322	0.00
Tax Exempt – Non-Profit Property	893	0.00
Tax Exempt – Common Area Property	656	0.00
Tax Exempt – Uncollectable Utility	15	0.00
<b>Grand Total</b>	<b>96,114</b>	<b>\$3,569,501.80</b>

## 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, 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 – Floating Home	13
Tax Exempt – Mobile Home	12
Tax Exempt – Non-Profit Property	60, 61
Tax Exempt – Common Area Property	15

## 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 years 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 2019/20.

## **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 **\$82,200** (HUD Low-Income limit for Marin County residents).

**This application must be filed on or before June 1, 2019, for the 2019/20 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, 2019.

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 \$82,200 \*)**

**1 - HUD Low-Income Limits for Marin County for FY 2018**

*\*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 2018 filed tax return (Form 1040, 1040A or 1040EZ). 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. For security, Social Security Numbers may be redacted.**

**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 \_\_\_\_\_, 2019.

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: [customercare@nbsgov.com](mailto:customercare@nbsgov.com)**

**APPLICATIONS MAILED OR HAND-DELIVERED TO THE NOVATO FIRE PROTECTION DISTRICT WILL NOT BE ACCEPTED**

If you have any questions about the Measure A Parcel Tax or the low-income senior exemption, please call NBS at 1-800-676-7516

## Section 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."

The requirements of the Act apply to the following special tax:

**Marin Emergency Radio Authority  
Measure A Special Parcel Tax  
Approved November 4, 2014**

(a) The amount of funds collected and expended:

During Fiscal Year 2018/19, MERA collected \$3,575,077 in Measure A revenue, and expended \$1,507,992 in Measure A revenue.

(b) The status of the project:

In addition to payment of Next Generation Radio System project planning and initial implementation expenses, the following actions were undertaken in Fiscal Year 2018/19 to continue Next Generation Radio System project implementation:

1. Continuation of Next Gen Project CEQA Process, including Preparation of Draft Subsequent Environmental Impact Report for Public Release.
2. Continued Informational Presentations/Consultations with Requesting Public Agencies and Community Organizations regarding the Next Gen System Project.
3. Continued Existing Tower Site Lease Negotiations, including updated Site Development Impacts, Tentative Implementation Schedules and Preparation of Lease Amendment Applications.
4. Continued Updates to Next Gen System Project Budget and Cash Flow Projections.

5. Approval of Motorola Contract Change Orders for Mill Valley/Tiburon Equipment, M3 Core and PA Functionality, Sonoma Mtn. Equipment, Site Readiness, AES/DES Encryption Radio Management, Wi-Fi and OTAP, Equipment Spares, Radio Accessories, Portable Chargers and Early Order Mobile Radios.
6. Continued work on System Mobile and Portable Equipment Surveys and Wi-Fi capabilities.
7. Completion of Guaranteed Investment Contract Bid Process and Negotiation of Successor Contract for 2016 Bond Proceeds for Enhanced Interest Income.
8. Extension of Motorola Legacy System Support as Next Gen System Implementation continues.
9. Enhancement of Next Gen System implementation Staffing.



## Section 4. SPECIAL PARCEL TAX ROLL

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The following pages show the special parcel tax roll for Fiscal Year 2019/20.