

RESOLUTION NO. 2014-64

**A RESOLUTION OF THE MARIN COUNTY BOARD OF SUPERVISORS  
CALLING A SPECIAL ELECTION TO BE CONSOLIDATED  
WITH THE NOVEMBER 4, 2014 GENERAL ELECTION  
TO SUBMIT TO THE COUNTY'S VOTERS A MEASURE  
AUTHORIZING THE COUNTY TO LEVY A SPECIAL PARCEL TAX**

WHEREAS, The Marin Emergency Radio Authority ("MERA") is a joint exercise of powers agency comprised of the City of Belvedere, Bolinas Fire Protection District, Town of Corte Madera, Town of Fairfax, Inverness Public Utility District, Kentfield Fire Protection District, City of Larkspur, County of Marin, Marin Community College District, Marinwood Community Services District, City of Mill Valley, Novato Fire Protection District, City of Novato, Town of Ross, Ross Valley Fire Department, Town of San Anselmo, City of San Rafael, City of Sausalito, Southern Marin Fire District, Town of Tiburon, Tiburon Fire Protection District, Central Marin Police Authority, Marin County Transit District, Marin Municipal Water District, and Stinson Beach Fire District, existing as an entity separate from its member agencies and organized under California Government Code Sections 6500, et seq., for the purpose of constructing and operating a countywide public safety and emergency radio system in the County; and

WHEREAS, The existing countywide public safety and emergency radio system owned and operated by MERA (the "Existing System") is aging and approaching obsolescence and MERA has determined that a new replacement system (the "Next Gen System") is needed to ensure reliable public safety and emergency radio communications in the County; and

WHEREAS, Because MERA does not have the authority to levy a special parcel tax, MERA has requested the County to use its power to levy a special parcel tax to produce tax revenues to finance the Next Gen System and to submit a special parcel tax measure to the voters at the November 4, 2014 election; and

WHEREAS, The following MERA members have adopted a resolution supporting and endorsing the special parcel tax measure: City of Belvedere, Bolinas Fire Protection District, Town of Corte Madera, Town of Fairfax, Inverness Public Utility District, Kentfield Fire Protection District, City of Larkspur, Marin Community College District, Marinwood Community Services District, City of Mill Valley, Novato Fire Protection District, City of Novato, Town of Ross, Ross Valley Fire Department, Town of San Anselmo, City of San Rafael, City of Sausalito, Southern Marin Fire District, Town of Tiburon, Tiburon Fire Protection District, Central Marin Police Authority, Marin County Transit District, Marin Municipal Water District, and Stinson Beach Fire District

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN  
DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

**SECTION 1.** The Board hereby calls an election to be consolidated with the November 4, 2014 general election, at which election the issue to be presented to the voters of the County is as follows:





EXHIBIT A

MARIN COUNTY EMERGENCY COMMUNICATIONS AND 911 RESPONSE MEASURE

AN ORDINANCE OF THE COUNTY OF MARIN TO AUTHORIZE  
THE LEVY OF A SPECIAL PARCEL TAX TO FINANCE PUBLIC SAFETY SERVICES

THE PEOPLE OF COUNTY OF MARIN DO HEREBY ORDAIN AS FOLLOWS:

**Section 1.** Authority, Purpose and Intent.

Pursuant to the authority of Section 53978 of the California Government Code, and other applicable law, there is hereby levied and assessed a special parcel tax by the County of Marin on all parcels of real property in the County for each fiscal year. It is the sole purpose and intent of this ordinance to impose a special parcel tax for fire protection and prevention services and for police protection services, including but not limited to obtaining, furnishing, operating, and maintaining a public safety and emergency radio communication system in cooperation with the Marin Emergency Radio Authority.

**Section 2.** Special Parcel Tax Imposed.

A special parcel tax for the purpose specified in Section 3 of this ordinance shall be imposed on all parcels of real property in the County of Marin for each fiscal year, commencing with fiscal year 2015-16. The maximum amount of the special parcel tax for each fiscal year shall be as follows:

Land Use Category	Maximum Amount of Tax
Single Family Residential	\$29.00 per parcel
Multi Family Residential	\$26.10 per unit
Agricultural	
5 acres or less	\$29.00 per parcel
Greater than 5 acres	\$58.00 per parcel
Commercial, Industrial and Utility	
½ acre or less	\$87.00 per parcel
Greater than ½ acre, up to and including 1 acre	\$174.00 per parcel
Greater than 1 acre	\$174.00 per parcel plus \$29.00 per acre for each acre or portion of acre above 1 acre, not to exceed \$2,500 per parcel

The records of the Marin County Assessor as of July 1<sup>st</sup> of each year shall provide the basis for determining the use and improvement of each parcel for the calculation of the special parcel tax applicable to that parcel in the following fiscal year, with such corrections as deemed necessary to reflect the actual use and improvement of any parcel.

For the purposes of this ordinance, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Marin County.

**Section 3. Special Fund, Use of Tax Proceeds.**

The proceeds of the special tax imposed by this ordinance shall be placed in a special fund to be used solely for the purpose of providing fire protection and prevention services and police protection services. Specifically, all proceeds from the parcel tax will be provided to MERA solely for the Next Generation system project.

**Section 4. Collection.**

The special parcel tax imposed by this ordinance shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by and for the County of Marin, or in such other manner as may be prescribed by the Board of Supervisors.

The special parcel tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the County of Marin by the persons who own the parcel on the date the tax is due.

**Section 5. Amendment and Implementation.**

The Board of Supervisors shall be empowered to amend this ordinance by an affirmative vote of at least a majority of its members to carry out the general purposes of this ordinance, to conform the provisions of this ordinance to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this ordinance.

In no event shall the Board of Supervisors amend this ordinance to increase the maximum amount of the special parcel tax established in Section 2 of this ordinance, unless approved by two-thirds of the voters voting thereon.

The Board of Supervisors by resolution may adopt procedures or definitions for the implementation or administration of the special parcel tax, including but not limited to qualifications for the exemption for low-income persons 65 years of age or older.

**Section 6. Low-Income Senior and Other Exemptions.**

The special parcel tax shall not be imposed upon any parcel that is exempt from the special parcel tax pursuant to any provision of the United States Constitution, California Constitution, California State law, or any paramount law, or upon any parcel for which the owner qualifies for an exemption for low-income persons 65 years of age or older. The Board of Supervisors by resolution may adopt additional exemptions to the special parcel tax imposed by this ordinance.

**Section 7. Annual Report.**

The chief fiscal officer of the County shall annually file with the County Board of Supervisors a report regarding the amount of special parcel tax revenues collected and expended and the status of any project authorized to be funded with the special parcel tax revenues, as required by California Government Code Section 50075.3, as such law is amended from time to time.



**Section 8. Independent Compliance Audit.**

By no later than December 31 of each year, commencing with December 31, 2016, independent auditors shall review whether the tax revenues collected pursuant to this ordinance are collected, managed and expended in accordance with the requirements of this ordinance.

**Section 9. Citizen Oversight Committee.**

By no later than June 30, 2015, the Governing Board of the Marin Emergency Radio Authority shall establish a committee to review the expenditure of revenues collected pursuant to this ordinance. The committee shall consist of at least five members appointed by the Governing Board of the Marin Emergency Radio Authority. The committee members shall be residents and taxpayers in the County of Marin. The terms of the Committee members and their specific duties shall be established by resolution of the Governing Board of the Marin Emergency Radio Authority.

**Section 10. Term of Provisions, Sunset.**

This ordinance shall be null and void as of twelve o'clock midnight, June 30, 2035, and shall have no force and effect whatsoever after said time and date. Notwithstanding the previous sentence, Section 4 relating to the collection and enforcement of liens or obligations for the special parcel tax previously levied hereunder, shall continue in effect until such time as the collection and enforcement procedures have been completed.

**Section 11. Severability.**

If any provision of this ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end the provisions of this ordinance are declared to be severable. The Board of Supervisors, and the electorate by referendum, do hereby declare that they would have adopted this ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

**Section 12. Effective Date.**

This ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at an election to be held on November 4, 2014.

**Section 13. Attestation.**

The President is hereby authorized to attest to the adoption of this ordinance by signing where indicated below.

I hereby certify that the foregoing ordinance was PASSED, APPROVED, AND ADOPTED by the people of the Marin County voting on the 4th day of November, 2014.

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PRESIDENT, BOARD OF SUPERVISORS

ATTEST:

\_\_\_\_\_  
CLERK