

ORDINANCE NO.3716
FULL TEXT OF THE MARIN WILDFIRE PREVENTION MEASURE TO
FUND THE MARIN WILDFIRE PREVENTION AUTHORITY THROUGH AN ORDINANCE OF
THE COUNTY OF MARIN TO AUTHORIZE THE LEVY OF A SPECIAL PARCEL TAX

THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN ORDAINS AS FOLLOWS:

SECTION 1. AUTHORIZATION, PURPOSE, AND INTENT.

It is the purpose and intent of this Ordinance to authorize the levy of a tax on parcels of real property on the secured property tax roll of Marin County that are within the jurisdiction of the Member Taxing Entities to the Joint Exercise of Powers Agreement for the Marin Wildfire Prevention Authority.

Pursuant to the authority of Government Code Section 53978, 50075 et seq., and other applicable law, following the certification of results of the March 3, 2020 election, if two-thirds of the voters vote "yes" to the ballot question authorized under Section 7 of this Ordinance, there shall hereby be levied and assessed a special parcel tax by the County of Marin, on behalf of itself and Member Taxing Entities, on all parcels of real property in the Member Taxing Entities for each fiscal year. It is the purpose and intent of this ordinance to impose a special parcel tax for fire protection and prevention services, including but not limited to vegetation management; wildfire detection; evacuation plans and alerts; grants; public education; defensible space and fire-resistant structure evaluations; and local-specific wildfire prevention efforts.

The revenues raised by this tax are to be used solely to plan, finance, implement, manage, own, and operate a multi-jurisdictional agency to prevent and mitigate wildfires in Marin County. Such funds shall be spent and administered in each of the five Marin Wildfire Prevention Authority Operational Zones, as set forth in Exhibit 1.

SECTION 2. DEFINITIONS.

The following definitions shall apply throughout this Ordinance.

A. "Member Taxing Entities" means the following local agencies: the cities of San Rafael, Mill Valley and Larkspur; the towns of San Anselmo, Corte Madera, Fairfax, and Ross; the County of Marin (including Service Areas 13, 19 and 31); the Fire Protection Districts of Southern Marin, Novato, Kentfield, Stinson Beach, Bolinas, and Sleepy Hollow, the Marinwood Community Services District, the Inverness Public Utility District, and Muir Beach Community Services District.

B. "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of Marin County. For the purposes of this Ordinance, parcel does not include any land or improvements owned by any governmental agency.

C. "Fiscal year" means the period of July 1 through the following June 30.

D. "Marin Wildfire Prevention Authority Operational Zones" means the five operational areas of Marin County, including West Marin, Novato, San Rafael, Central Marin, and Southern Marin. The boundaries of these five areas are set forth in Exhibit 1.

E. "Consumer Price Index" means the Consumer Price Index for all Urban Consumers (CPI-U) for the San Francisco-Oakland-San Jose Area (1982-84=100) as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, another similar government index or computation shall be utilized, as determined by the Board of Directors.

F. "Joint Powers Agreement" means the Joint Exercise of Powers Agreement for the Marin Wildfire Prevention Authority between the Member Taxing Entities.

G. "Low-income" means the parcel owner's income is equal to or lower than the U.S. Department of Housing and Urban Development (HUD) income limits used to determine eligibility for assisted housing programs as set forth in the San Francisco, California HUD Metro FMR Area rates published annually. If the income limits used to determine eligibility for assisted housing programs by HUD is discontinued or revised, another similar government index or computation shall be utilized, as determined by the Board of Directors.

SECTION 3. SPECIAL PARCEL TAX IMPOSED.

A special parcel tax for the purpose specified in Section 1 of this ordinance shall be imposed on all parcels of real property within the jurisdictional boundaries of the Member Taxing Entities, as set forth in the map attached hereto as Exhibit 2, for a period of ten (10) years. The County of Marin defines certain classes of properties that appear on the assessment roll, which may be updated as necessary.

The maximum amount of the special parcel tax for each fiscal year shall be as follows, as adjusted annually by the Consumer Price Index:

Improvement Status	Property Type	Maximum Rate	Per
Improved	Agricultural Preserve Contract and Agricultural Preserve Farmland Security Zone (Use Codes 33 and 35)	\$0.1000	Building Square Foot
	Commercial (Use Code 51)		
	Historical Property (Mills Act) (Use Code 38)		
	Industrial (Use Code 41)		
	Multiple Family Residential, fewer than 3 units (Use Code 21)		
	Open Space Contract (Use Code 37)		
	Rural (Use Code 31)		
	Single Family Residential, Single Family Residential, One Living Unit, single Family Residential, one living Unit with Second Dwelling Unit (Use Code 11) and True Duplex (Use Code 21)		
Improved	Attached Single Family Residential Improved (includes condominiums, townhouses, attached Planned Unit Developments, and co-ops) (Use Code 14)		
Improved	Multifamily Residential, 3 or more units (Use Code 21)	\$75.00	Unit

Unimproved	All Non-Exempt vacant, less than or equal to 0.25 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	\$25.00	Parcel
Unimproved	All Non-Exempt vacant, greater than 0.25 acres up to and including 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	\$100.00	Parcel
Unimproved	All Non-Exempt vacant, greater than 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	\$150.00	Parcel

Before the beginning of each fiscal year, the Board of Directors for the Marin Wildfire Prevention Authority shall adjust the maximum parcel tax to be levied upon the parcels for the upcoming fiscal year as adjusted by inflation. The Board of Directors for the Marin Wildfire Prevention Authority may direct the County of Marin to set a parcel tax not to exceed the maximum parcel tax as adjusted by inflation. Annually, the Board of Directors may set a lower parcel tax rate at its discretion.

The maximum tax per year for each property type shall be adjusted to reflect any increase in the Consumer Price Index beyond the first fiscal year the parcel tax is levied. Change in the Consumer Price Index shall be calculated from February of the immediately preceding year to February of the current year, or 3%, whichever is less.

The records of the Marin County Tax Collector each year shall provide the basis for determining the calculation of the special parcel tax applicable to each parcel, with such corrections as deemed necessary by the Board of Directors for the Marin Wildfire Prevention Authority to reflect the actual use and improvement of any parcel.

SECTION 4. 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 wildfire protection and prevention services, for use within the Member Taxing Entities' jurisdiction (See Exhibits 1-3). Specifically, all proceeds from the parcel tax will be provided to Marin Wildfire Prevention Authority for fire protection and prevention services, including but not limited to vegetation management; wildfire detection; evacuation plans and alerts; grants; public education; defensible space and fire-resistant structure evaluations; and local-specific wildfire prevention efforts.

SECTION 5. TAXES AS LIENS AGAINST THE PROPERTY.

The amount of taxes for each parcel each fiscal year shall constitute a lien on such property in accordance with Revenue and Taxation Code Section 2187 and shall have the same effect as an ad valorem real property tax lien until fully paid. 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.

This tax is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution. Because the burden of this tax falls upon property, this tax also is a property tax, but this tax is not determined according to nor in any manner based upon the value of property; this tax is levied on a parcel, class of improvement, and use of property basis. Insofar as not inconsistent with this Ordinance or with legislation authorizing special taxes, and insofar as applicable to a property tax that is not based on value, such provisions of the California Revenue

and Taxation Code and of Article XIII of the California Constitution as relate to ad valorem property taxes apply to the collection and administration of this tax (Severability Clause of Section 10).

SECTION 6. COLLECTION.

The taxes on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and shall be due to the County of Marin. Insofar as feasible and insofar as not inconsistent with this Ordinance, the taxes are to be collected in the same manner in which the County of Marin collects secured roll ad valorem property taxes. Insofar as feasible and insofar as not inconsistent with the Ordinance, the times and procedures regarding exemptions, due dates, installment payments, correction, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of this tax. Notwithstanding anything to the contrary in the foregoing, as to this tax: (1) the secured roll tax bills shall be the only notices required for this tax; and (2) the homeowners and veterans' exemptions shall not be applicable to this tax because such exemptions are determined by dollar amount of value. The reasonable costs incurred by the County officers collecting this tax shall be deducted from the collected taxes.

SECTION 7. BALLOT LANGUAGE.

An election shall be held on March 3, 2020, on the issue of authorizing a parcel tax to fund the Marin Wildfire Prevention Authority. The Board of Supervisors orders that the following question be placed as a Measure on the ballot on behalf of the 17 Member Taxing Entities to authorize a parcel tax to fund the Marin Wildfire Prevention Authority for a period of 10 years:

Marin Wildfire Prevention Measure. To support coordinated wildfire prevention including early detection, warning and alerts; reducing vegetation; ensuring defensible space around homes, neighborhoods and critical infrastructure; and improving disaster evacuation routes/procedures; shall the Marin Wildfire Prevention Measure, levying up to 10¢ per building square foot tax (\$75 per multifamily unit or as described in the full measure) for ten years, providing \$19,300,000 annually, with annual inflation adjustments, independent citizen oversight/audits, and low-income senior exemptions, be adopted?

SECTION 8. ADMINISTRATION AND AMENDMENT.

The Board of Supervisors by resolution may adopt procedures or definitions for the implementation or administration of the special parcel tax, with approval of the Board of Directors of the Marin Wildfire Prevention Authority. 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, with approval of the Board of Directors of the Marin Wildfire Prevention Authority.

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 or modify the purposes for which the tax proceeds were established in Section 4 of this ordinance unless approved by two-thirds of the voters voting thereon.

SECTION 9. 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. The special parcel tax shall not be imposed upon any Low-income owner, age sixty-five (65) years and over as of July 1 of each applicable Fiscal Year, of a

parcel used solely for owner-occupied single-family residential purposes, if the owner obtains an annual exemption to the special tax upon approval of the Marin Wildfire Prevention Authority. Additionally, parcels which are classified by County Assessor Use Codes 12, 13, 15, and 53-90 are exempt from this special tax. These exemptions include churches, non-profits and local governments that meet the standards for exemption from ad valorem tax.

SECTION 10. SEVERABILITY.

If any provision, section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of the Ordinance. The voters hereby declare that they would have adopted the remainder of this Ordinance, including each provision, section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other provision, section, subsection, sentence, phrase or clause.

SECTION 11. EFFECTIVE DATE.

This Ordinance shall take effect immediately following the certification of results of the March 3, 2020 election if two-thirds of the voters vote "yes" to the ballot question authorized under Section 7, and taxes shall first be levied hereunder for the fiscal year beginning July 1, 2020.

SECTION 12. TERMINATION.

Unless extended by another vote of the electorate pursuant to state law, the levying of the parcel tax is limited to ten (10) years. Notwithstanding the previous sentence, Section 6 relating to collection and enforcement of liens or obligations for the special tax shall continue until collections have been completed.

SECTION 13. CITIZEN OVERSIGHT AND AUDITS.

The Marin Wildfire Prevention Authority will create a Citizens' Oversight Committee to report on the spending of the parcel tax funds and the previous year's work program to evaluate consistency with the tax measure. Additionally, an independent annual audit of the accounts and records of the Marin Wildfire Prevention Authority will be conducted to comply with all requirements of Government Code Sections 6505, 6505.1, 6505.5, and 6505.6.

SECTION 14. VOTE.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin, State of California, on this 19th day of November 2019, by the following vote:

AYES: SUPERVISORS Judy Arnold, Dennis Rodoni, Damon Connolly, Katie Rice,
Kathrin Sears

NOES: NONE
ABSENT: NONE



PRESIDENT, BOARD OF SUPERVISORS

ATTEST: 

CLERK