

**ORDINANCE NO. 2018/2019-01**

**AN ORDINANCE OF THE SOUTHERN MARIN FIRE PROTECTION DISTRICT  
ENACTING A SPECIAL PARCEL TAX TO FUND FIRE PROTECTION AND  
EMERGENCY SERVICES SUBJECT TO THE APPROVAL OF THE VOTERS**

**WHEREAS**, the Southern Marin Fire Protection District provides among the best emergency protection services in Northern California; and

**WHEREAS**, the District is a leader in meeting cardiac and stroke survivability standards, ensuring that our residents have fast emergency responses when they have heart attacks or strokes; and

**WHEREAS**, ever since the District was formed in 1999, Sacramento has taken more than \$5,500,000 in our locally controlled funding from our local fire department; and

**WHEREAS**, these state takeaways, and other changes in State laws, are making it harder and harder to guarantee the level of services that our residents expect and deserve; and

**WHEREAS**, over the last few years, parcel tax funding for the District has been fixed at 2006 -levels, but the number of calls for local firefighters and paramedics continues to increase, with more than four thousand last year alone; and

**WHEREAS**, the American Heart Association says brain deterioration starts four to six minutes after a person stops breathing, and the average 9-1-1 response times in our community is longer than that; and

**WHEREAS**, in the past few years, the District has done what it can to cut the budget, win grant funding, and still provide excellent fire and emergency medical services; and

**WHEREAS**, the District was a leader in reform, becoming the first in the County to enact pension reform; and

**WHEREAS**, despite our best efforts, the District still has significant financial needs. There is simply no more room to cut and continue to provide vital life-saving services; and

**WHEREAS**, a recent community survey showed that District residents overwhelmingly favor maintaining the District's excellent fire and emergency medical response services, including maintaining emergency medical services, maintaining high cardiac and stroke survivability standards, attract and retain qualified paramedics, maintain local fire protection and current 9-1-1 fire response times, improving the District's ability to react to and contain wildland fires, and other critical services that save lives and protect property; and

**WHEREAS**, Southern Marin is in an area at risk for earthquakes and wildland fires, and is danger of experiencing a tragic incident if we are not prepared, as we saw last October; and

**WHEREAS**, this measure works to prevent wildland fires by clearing vegetation and staying prepared, and maintains professional firefighters and paramedics, who are essential to quality responses when these disasters inevitably occur; and

**WHEREAS**, this measure will make it possible to maintain our excellent 9-1-1 fire and emergency medical response times, ensuring that we can save lives and protect the community; and

**WHEREAS**, 65% of our 9-1-1 calls are for medical emergencies, such as heart attacks and strokes; and

**WHEREAS**, this measure will make sure our residents receive emergency medical care quickly and prevent response times from getting longer; and

**WHEREAS**, the District provides services to a huge part of our County, and this measure will ensure that our local firefighters and paramedics and provide fast 9-1-1 fire and emergency medical responses across the district, keeping all of our residents safe and protected; and

**WHEREAS**, the Southern Marin Fire Protection District is one of the few fire districts in the County that does not have a dedicated public source of funding for our vital fire and emergency medical response services; and

**WHEREAS**, this measure will ensure that the District is financially stable and able to continue offering these lifesaving response services; and

**WHEREAS**, this measure enacts a robust accountability system, including citizen oversight and annual independent audits to ensure that all funds are spent properly; and

**WHEREAS**, this measure also contains exemptions for low-income seniors, ensuring that vulnerable residents can be protected while still receiving high quality fire and emergency medical services; and

**WHEREAS**, these funds can only be used for local fire and emergency service purposes – Sacramento politicians can't touch one cent; and

**WHEREAS**, the special tax authorized by this Ordinance is authorized by Sections 13911 and 13913 of the California Health and Safety Code and Sections 53978 and 50075 of the California Government Code. It will be submitted to District voters at the November 6, 2018 election and will be approved if two-thirds of voters voting on the measure vote in favor of it.

Be it ordained by the Board of Directors of the Southern Marin Fire Protection District the following:

**SECTION 1. AUTHORITY**

The District enacts this ordinance in accordance with the authority granted to Fire Protection Districts pursuant to Sections 13911 and 13913 of the California Health and Safety Code and Section 53978 of the California Government Code.

**SECTION 2. RECITALS**

All Recitals contained in this Ordinance are true and correct and are incorporated herein by reference.

**SECTION 3. DEFINITIONS**

For the purposes of this Ordinance, the following terms shall have the meanings provided below:

- A. "Administrator" means an official of the District, or designee thereof, responsible for carrying out the provisions of this Ordinance.
- B. "Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the Marin County Assessor on the equalized tax roll.
- C. "Board" means the Board of Directors of the District.
- D. "Business Use Parcel" means a Taxable Parcel that has been developed for use other than residential uses based on County use codes.
- E. "County" means the County of Marin.
- F. "County Assessor" or "Assessor" means the County Assessor of County of Marin.
- G. "County Assessor's parcel" means a lot or Parcel with an assigned Assessor's Parcel Number used by the County Assessor in preparing the tax roll.
- H. "District" means the Southern Marin Fire Protection District.
- I. "Fiscal Year" means the period starting July 1 and ending the following June 30.
- J. "Improved square footage" means building area as shown on the equalized tax roll of the County as of January 1 of each Fiscal Year.
- K. "Parcel" means any County Assessor's parcel in the District based on the equalized tax roll of the County as of January 1 of each Fiscal Year.
- L. "Residential use parcel" means a taxable parcel with one or more units developed for residential uses based on County use codes.
- M. "Special tax" means the special parcel tax authorized and imposed by this Ordinance.
- N. "Taxable parcel" means any Parcel that is not a Tax-Exempt Parcel.
- O. "Tax exempt parcel" means any parcel that is exempt from (1) the special tax, as provided for in this Ordinance; or (2) the levy of general ad valorem property taxes under California law, including but not limited to public streets; schools; parks; and public drainage ways, landscaping, wetlands, greenbelts, and open space.
- P. "Undeveloped parcel" means a taxable parcel that does not contain improved square footage shown on the equalized tax roll of the County as of January 1 of each Fiscal Year. The term "undeveloped parcel" shall not include any property submerged by the waters of San Francisco Bay.

Q. "Unit" means for a taxable parcel, a dwelling unit as shown on the equalized tax roll of the County as of January 1 of each Fiscal Year.

**SECTION 4. TAX IMPOSED**

A. An annual special tax at the rates set forth in Section 5 is hereby imposed on every taxable parcel within the District.

B. The special tax constitutes a debt owed by the owner of each parcel to the District.

C. The special tax shall be levied and collected on each parcel within the District for which the owner receives a separate ad valorem property tax bill.

D. Tax exempt parcels are exempt from any liability for the special tax.

**SECTION 5. TAX RATES**

A. The rate of the special tax for each type of taxable parcel shall be as set forth in the table below.

<b>Parcel Type</b>	<b>Tax Rate, per parcel, unit, or improved square foot</b>
Residential Use Parcel	\$200 per unit
Business Use Parcel	\$0.18 per improved square foot
Undeveloped Parcel	\$150 per parcel

B. After the first year that the special tax is levied, to keep the tax on each taxable parcel in constant first year dollars for each year, the tax rates listed in the above table shall be automatically adjusted annually by five percent (5%). Thereafter the then-current tax rates shall be automatically adjusted annually by five percent (5%). In lieu of the automatic annual adjustment of the tax rates, the District Board of Directors may in any year, by resolution, adjust the then-current rates by an amount less than five percent (5%).

C. If a taxable parcel is used for both residential uses and business uses, the tax rate shall be the rate for primary usecode for the parcel.

D. The assessment roll data of the Marin County Tax Assessor as of January 1 of each year and District records shall be used to determine the actual use of each parcel of real property for purposes of determining the amount of the special tax for each parcel.

E. For parcels divided by Tax Rate Area lines, the amount of the special tax for the portion of the parcel within Marin County shall be calculated at the same rates as set forth above. For properties wholly within Marin County and divided by Tax Rate Area lines into multiple parcels, the property shall be taxed as a single parcel at the rates set forth above.

## **SECTION 6. EXEMPTIONS**

A parcel shall be exempt from the special tax if it is owned and occupied by at least one individual who is at least 65 years old and whose combined household income is at or below the income level qualifying as "low income" for a family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.). Qualifying property owners must apply for this exemption. The application process will be in the form of self-certification under penalty of perjury. Applications for this exemption must be submitted to the Administrator in the manner and at the time established by the Administrator. Applications for this exemption shall be on forms provided by the Administrator and shall provide such information as the Administrator may require. If the Administrator determines the need to audit an application, the Administrator may require additional information, including but not limited to federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

## **SECTION 7. COLLECTION OF TAX**

The special tax may be collected in the same manner as ordinary ad valorem taxes are collected and, if collected in that manner, shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of Marin. The District Board of Directors may provide for other alternative methods of collection of the special tax by resolution.

## **SECTION 8. COLLECTION OF UNPAID TAX**

The amount of the special tax, any penalty, and any interest imposed under the provisions of this Ordinance shall be deemed a debt owed to the District. Any person owing money to the District under the provisions of this Ordinance shall be personally liable to an action brought in the name of the District, at its option, for the recovery for such amount.

## **SECTION 9. USE OF TAX REVENUE**

A. Revenue from the special tax, including penalties and interest thereon, shall be used for fire protection and emergency services, including but not limited to, maintaining local emergency medical services; attracting and retaining qualified professional paramedics; maintaining high cardiac and stroke survivability standards; maintaining local fire protection; maintaining current 9-1-1 fire response times; and improving the District's ability to react to and contain wildland fires.

B. At the District Board of Directors' discretion, revenue from the special tax, including penalties and interest thereon, may also be used to pay for the costs of holding an election to seek voter approval of this Ordinance, for the costs of administering the special tax, and for the costs of defending the special tax and this Ordinance, including attorneys' fees and related costs.

## **SECTION 10. ACCOUNTABILITY**

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax:

A. A separate, special account, referred to as the Emergency Medical Response and Fire Protection Tax Fund, shall be created, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must be deposited.

B. The specific purposes of the special tax are for the funding fire protection and emergency services and for related election, administration, and legal fees as set forth in Section 7. The proceeds of the special tax shall be applied only to those specific purposes.

C. The Administrator shall annually prepare and submit to the District Board of Directors a report regarding the special tax funds collected and expended, as well as any other information required by Government Code sections 50075.1 and 50075.3.

#### **SECTION 11. ANNUAL AUDITS AND OVERSIGHT COMMITTEE**

A. Annually the District retains an independent auditor to conduct an audit of and provide audited financial statements for all of the District's financial activities. The auditor shall include an accounting of the revenue received from the tax and expenditures thereof in the audited financial statements. The auditor's report shall be presented to the Board and the committee established by subsection B and made available to the public.

B. There shall be a five-person committee of members of the public to review and report on the revenue and expenditure of funds from the tax adopted by this Ordinance. No later than June 30, 2019, the Board shall adopt a resolution establishing the composition of the committee, the manner and timing of appointment of members of the committee, and the duties of the committee.

#### **SECTION 12. INTERPRETATION, APPLICATION, AND APPEAL OF SPECIAL TAX FORMULA AND PROCEDURES**

A. Any taxpayer who feels the amount of the special tax assigned to a parcel is in error may file a notice with the Administrator appealing the levy of the special tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the special tax levied on the applicant's parcel should be modified or changed, the special tax levy will be corrected and, if applicable in any case, a credit or refund will be granted. The appeal must be filed not later than one year after having paid the special tax that is disputed.

B. Interpretations may be made by the District, by Resolution or Ordinance of the Board, for purposes of clarifying any vagueness or ambiguity as it relates to the special tax rate, the classification of properties, or any definition applicable to the special tax.

C. Without Board approval, the Administrator may make minor, non-substantive administrative and technical interpretations of the provisions of this Ordinance for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law, so long as any interpretation does not materially affect the rate and manner of collection of the special tax.

#### **SECTION 13. AMENDMENTS**

This Ordinance may only be amended by a vote of the people if the amendment would result in the special tax being imposed, extended, or increased in a manner not authorized by this Ordinance as originally approved by the voters, or if the amendment would substantially alter the purpose of the special tax. The District Board of Directors may enact other amendments, including but not limited to amendments necessary to implement or administer the special tax.

**SECTION 14. EXPIRATION OF TAX**

The authority to levy the special tax shall remain in effect unless a later ordinance is adopted and approved by the voters that either repeals the special tax or establishes a date that the authority to levy the special tax shall terminate.

**SECTION 15. ADJUSTMENT OF APPROPRIATIONS LIMIT**

Pursuant to California Constitution Article XIII B, the appropriation limit for Southern Marin Fire Protection District is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year 2019-20 and each year thereafter.

**SECTION 16. ORDINANCE PUBLICATION**

A. A summary of this Ordinance shall be published and a certified copy of the full text of this Ordinance shall be posted in the office of the Southern Marin Fire Protection District Clerk at least five (5) days prior to the Board of Directors meeting at which it is adopted.

B. A summary of this Ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Board of Directors voting for or against same, in the Independent Journal, a newspaper of general circulation in the County of Marin, State of California.

**SECTION 17. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT**

This Ordinance is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et seq., "CEQA Guidelines"). The special tax authorized by this Ordinance is a special tax that can only be used to fund the projects, facilities, and services described in the Ordinance but does not approve any of the described projects or services. As such, under CEQA Guidelines section 15378(b)(4), the special tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project or service that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project or service at the earliest feasible time prior to approval consistent with CEQA Guidelines Sections 15004 and 15352. Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA is not required. Prior to commencement of any project or service funded by the special tax, any necessary environmental review required by CEQA shall be completed.

**SECTION 18. SEVERABILITY**

If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or

unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

**SECTION 19. DATE OF ADOPTION AND EFFECTIVE DATE**

This Ordinance shall be considered adopted on the date of the declaration of the vote at the November 6, 2018 election and shall become effective 10 days thereafter.

The foregoing **Ordinance No. 2018/19-01** was read and introduced at a Regular meeting of the Board of Directors of the Southern Marin Fire Protection District held on the 25th day of July, 2018, and ordered passed to print by the following vote, to wit:

**AYES: 7**

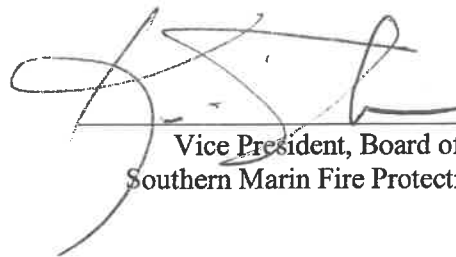
**NOES: 0**

**ABSENT: 0**

Attest:



Clerk to the Board



Vice President, Board of Directors  
Southern Marin Fire Protection District

and will come up for adoption as an Ordinance of the Southern Marin Fire Protection District at a Regular meeting of the Board of Directors to be held on the 22nd day of August, 2018.

**PASSED AND ADOPTED**, subject to voter approval on the November 6, 2018 election, at a regular meeting of the Board of Directors of Southern Marin Fire Protection District held on this 22<sup>nd</sup> day of August, 2018, by the following vote:

**AYES: 6**

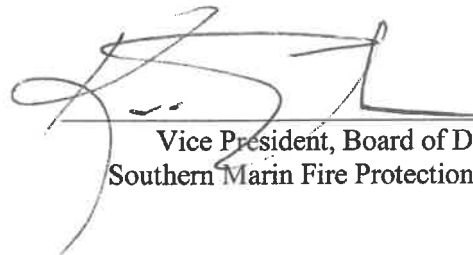
**NOES: 0**

**ABSENT: 1**

Attest:



Clerk to the Board



Vice President, Board of Directors  
Southern Marin Fire Protection District

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