## MARIN EMERGENCY RADIO AUTHORITY

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**DATE:** August 13, 2014

**TO:** MERA Executive Board

**FROM:** Maureen Cassingham, Executive Officer

**SUBJECT:** AGENDA ITEM **A-2:** PROPOSED RESOLUTION OF THE GOVERNING

BOARD OF THE MARIN EMERGENCY RADIO AUTHORITY RECOMMENDING QUALIFICATIONS FOR EXEMPTION FOR LOW-INCOME SENIORS FROM MERA'S SPECIAL PARCEL TAX

MEASURE ON THE NOVEMBER 4, 2014 BALLOT

Recommended Action: Recommend the adoption of the Proposed Resolution of the Governing Board of the Marin Emergency Radio Authority Recommending Qualifications for Exemption for Low-Income Seniors from MERA's Special Parcel Tax Measure on the November 4, 2014, Ballot.

<u>Background</u>: MERA's Tax Ordinance, which was approved by the Board of Supervisors on July 22, 2014, provides as follows:

## **Section 5. Amendment and Implementation.**

"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 65years of age or older."

To clarify and provide definitive information about the low-income senior exemption and recommend same to the Board of Supervisors. Staff has reviewed low-income senior exemption requirements and application processes for other measures and programs within the Marin County. Those sources include County Library Measures L and K, the Twin Cities (now Central Marin) Police Authority, PG&E Care Program and others. Staff has also conferred with Governing Board Board President Pearce, Vice President Hymel, Finance Committee Vice Chair Gaffney, NBS Managing Director Seufert, Director of County Library Services Jones and staff on the options, sources of income requirements, applications processes and impacts on Parcel Tax revenues.

Based on all this and for the sake of consistency with other County senior parcel tax exemptions, the proposed Resolution reflects and recommends the County Library's Measures L and K household income requirements.

ATTACHMENT: A-2a) Proposed Resolution of the Governing Board of the Marin Emergency Radio Authority Recommending Qualifications for Exemption for Low-Income Seniors from MERA's Special Parcel Tax Measure on The November 4, 2014 Ballot