

## **Agenda Item E**

### **MARIN EMERGENCY RADIO AUTHORITY**

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**DATE:** November 4, 2015  
**TO:** MERA Finance Committee  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM **E**: UPDATE ON MEASURE A PARCEL TAX BILL INQUIRIES

**Recommended Action:** Provide direction regarding the certain requests for Measure A exemptions received to date and noted below.

**Background:** The Marin County Emergency Communications and 911 Response Measure A was approved by 67.14% of Marin County voters in November 2014. The Measure A Tax Ordinance imposed a special tax for the specified purposes on all parcels of real property in Marin County each fiscal year for 20 years beginning FY15-16. A Parcel is defined by this Ordinance as a “parcel of real property having a separate Assessor’s Parcel Number as shown on the County’s assessment roll”.

The only exemption provided for in the Ordinance is for property owners qualifying as low-income persons 65 years of age or older. NBS, on MERA’s behalf, received 118 applications for this exemption by the June 1, 2015, deadline, of which 117 were approved. MERA issued Media advisories on the exemption application process (in addition to adding a special link on the MERA website featuring Exemption FAQs and the application itself) on March 5, 2015, March 31, 2015, May 14, 2015 and May 28, 2015. Additionally, MERA enlisted Member agencies to assist in reaching out to their respective constituencies to make residents aware of the exemption and provide application forms or direction on where to obtain them.

90,400 tax bills were mailed by the County on September 30, 2015. On October 5, NBS began receiving many inquiries regarding the Measure A Parcel Tax, per the following breakdown:

186 calls (+/- due to crossover counts) mostly general inquiries for information about Measure A or to determine if callers were qualified for an exemption since the County notes an “exemption available” asterisk next to each line item tax that offers an exemption. The following is a subset of particular inquiries:

- Contiguous Parcels (19)
- Underwater Property (5)
- Late Filing of Senior Exemption (10) - denied

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Likewise, NFPD staff, due to their contact information referenced on our website, MERA's low-income senior exemption application and County referrals began receiving calls, emails and walk-ins. NFPD staff inquiries are as follows – 12 contacts:

8 parcel questions

5 exemption requests

Total 7.5 hours additional compensation

NFPD Administrative Assistants Jennifer Schwarz and Lauren Pallas, supervised by Executive Assistant Denise Wade, demonstrated great professionalism and patience in responding to requests for information and exemptions from the Measure. These contacts were somewhat reduced and redirected with revisions to meraonline.org, removing references to NFPD and emphasizing NBS's 800 number.

Additionally, I directly handled numerous inquiries from letters to MERA and forwarded emails.

Finally, inquiries of County staff regarding Measure A resulted in some misinformation, caller confusion and consternation. Much of the above can and will be addressed as a learning experience from the first-year of the tax and making adjustments going forward.

A summary of the types of other property tax bill inquiries is as follows:

- Opposition to the tax based on paying “too many taxes already” and already paying taxes on other parcels
  - Opposition to paying the tax based on small parcel square footage
- Confusion in reaching NBS with tax-bill-provided 800 number

NOTE: Some callers did not dial (1) 800...and others were reluctant to deal with a non-government agency

- NBS call-in phone number busies

NOTE: Initially due to call volume, the 800 number was overwhelmed as NBS has a number of clients with tax bills issued at the same time. Some callers took exception to being placed in a queue for the next available representative, etc.

- Claims that other agencies granted exemptions “on the spot” based on caller request
- Claims of information from the County that it would accept or be sympathetic to contiguous parcel exemptions

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- Dispute by County Assessor staff that mobile home/floating homes do not constitute “real property”

NOTE: MERA’s Parcel Tax Study intended for these categories to be levied. MERA General Counsel is currently working with Deputy County Counsel on this. I will update the Committee accordingly.

- Claims of referrals by County to NFPD to grant exceptions
- Request for exemptions for “easements”
- Request for exemption for eroded parcel

NOTE: Owner claims County has relieved him of other assessments.

- Request for abatement of duplicate agency fees on single parcels that receive 2 property tax bills due to allocation of 2 different tax rate areas by State Board of Equalization (e.g. one lot with a second tax rate area as a flood control zone)

NOTE: Owner claims to have County documentation to assist him in having other Agencies abate their fees on one of his 2 APNs.

Staff will need Committee input on:

- 1) **contiguous parcels;**
- 2) **eroded parcels; and,**
- 3) **underwater property.**

MERA General Counsel advice will be needed if additional exemptions are considered and what documentation will be required to substantiate requests for exemptions.

By adding new exemptions, the dollar impact of foregoing these parcel taxes would need to be calculated and new exemptions would need to be advertised going forward.

Finally, the Governing Board would need to request the Board of Supervisors to adopt a resolution approving additional exemptions.