

MARIN EMERGENCY RADIO AUTHORITY

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DATE: November 18, 2015
TO: MERA Executive Board
FROM: Maureen Cassingham, Executive Officer
SUBJECT: AGENDA ITEM **C-4**: REPORT ON MEASURE A
PARCEL TAX ADMINISTRATION

Recommended Action: Discuss and provide direction regarding Measure A Administration subsequent to the presentation of same to the MERA Finance Committee on November 4, 2015.

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

The County Assessor’s Office, via Deputy County Counsel, has asserted that (1) floating homes are not real property and therefore assessed differently, and (2) Manufactured Homes on leased property are assessed as commercial, calculated on acreage versus classified as Multi-Family Residential, calculated on a per-unit basis. There are a total of 661 manufactured and floating homes.

MERA General Counsel Ortiz has requested reconsideration by the County on both matters so as to impose the MERA Measure A Parcel Tax as authorized by the voters as follows:

- 1) Application of the multi-family per-unit rate on multi-family use property versus a commercial rate based on acreage; and,
- 2) Application of the single-family residential rate on floating homes since the Ordinance applies the rate per parcel or per unit on a parcel and floating homes have APNs.

MERA General Counsel is still seeking definitive answers on these matters and will be present at today’s meeting to update the Executive Board and answer questions.

Regarding the numerous requests received from property owners for other exemptions, 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; 11 received after the deadline were denied by NBS.

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 summary of the categories of inquiries to date:

- General Inquiries
- Contiguous Parcels
- Underwater Parcels

Likewise, NFPD staff, due to their contact information being on our website, MERA's low-income senior exemption application and County Assessor's Office referrals, began and continue to receive calls, emails and walk-ins regarding Measure A. NFPD staff inquiries categories are as follows:

- Late applications for Low-Income Senior Exemption
- Parcel questions
- Exemption Requests for Various Other Reasons

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

A summary of the types of other property tax bill complaints receive is as follows: paying too many taxes already, paying taxes on other parcels, parcels being assessed are small and non-buildable, exemptions have been approved by other agencies when requested, claims of County exemption if they were the levying agency, easements that should not be taxed and eroded parcels.

Additionally, I directly handled numerous letters to MERA and forwarded emails seeking exemptions/exceptions.

I am recommending the requests received from property owners based on approved parcel combinations by the County be addressed as follows:

“MERA will recognize the new combined parcel APN as approved by the Marin County Assessor, effective with the FY16-17 tax bills. In concert with the County, no changes will be made with the Measure A Parcel Tax assessment in FY15-16, due to the timing of the County’s approval.”

I am also recommending denial of a request for exemption given the Marin County Assessor’s determination that it is unable to process a parcel combination due to assignment to different tax rate areas. In order for the Assessor to combine multiple parcel numbers, all parcels must be assigned the same tax rate.

In consultation with MERA General Counsel, the following response has been provided by letter or email to other property owners requesting other Measure A exemptions:

“THIS IS TO ADVISE YOU THAT MERA CANNOT GRANT YOUR EXEMPTION TO THE MEASURE A PARCEL TAX, WHICH FUNDS COUNTY-WIDE 911 COMMUNICATIONS FOR ALL PARCELS.

A PARCEL IS DEFINED AS A PARCEL OF REAL PROPERTY HAVING A SEPARATE ASSESSOR’S PARCEL NUMBER AS SHOWN ON THE LAST EQUALIZED ASSESSMENT ROLL OF MARIN COUNTY.

THE VOTERS APPROVED THE MEASURE A PARCEL TAX WITH ONLY ONE EXEMPTION FOR LOW-INCOME SENIORS. ANY OTHER EXEMPTION MUST BE AUTHORIZED BY RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS.

WE UNDERSTAND THAT CERTAIN PARCELS HAVE UNIQUE CHARACTERISTICS BUT MERA CANNOT GRANT EXEMPTIONS ON AN AD HOC BASIS.”

Inquiries of County and NBS staff regarding Measure A resulted in some misinformation, caller confusion and forwarding of calls. Much of this can and will be addressed as a learning experience from the first year of the tax implementation and making adjustments going forward.