

**MARIN EMERGENCY RADIO AUTHORITY**

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**DATE:** August 23, 2017  
**TO:** MERA Governing Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM **A-4**: UPDATE ON MEASURE A PARCEL TAX  
DELINQUENT UTILITY PARCELS PAYMENTS

Recommended Action: Receive and file the Update on Measure A Parcel Tax Delinquent Utility Parcels Payments.

Background: Unpaid FY16-17 Measure A Utility-Owned Parcel Tax totals \$3,422. This represents 18.4% of the total utility assessments of \$18,554. For FY15-16, MERA “wrote-off” bad debt for delinquent payments totaling \$2,618 or 14.1%.

NBS, in an effort to assist with the increase in delinquencies, rebilled by certified mail. MERA General Counsel was consulted as to available remedies to MERA to collect these unpaid Measure A Parcel Taxes. The Measure A Ordinance calls for the Parcel Tax to be applied to parcels categorized as “Utility” (i.e., parcels with a Marin County Land Use Code of 90). However, the Marin County Auditor-Controller’s Office does not allow for charges on parcels with this Code to be placed on the Marin County Property Tax Roll, which is why they must be billed separately by NBS. This was thought to be a contributing factor to non-payment because these taxes are not collected via official County ad valorem property tax billings.

After administratively reviewing the options presented by MERA General Counsel, related collection costs, materiality of uncollected payments over 20 years, and 3-year statute of limitations for collections, MERA directed development of demand letters to be sent by Richards, Watson, Gershon to delinquent utility property owners. The demand letters asserted MERA’s right and authority to initiate legal action to recover the outstanding taxes.

Responses to date of the demand letters resulted in the recovery of \$1,131 in outstanding balances for 8 utility parcels. Northeastern/Northwestern Pacific Railroad is still reviewing BOE maps for 6 parcels attributed to them, which may result in the collection of an additional \$1,363.