

**RESOLUTION NO. 2017-\_\_\_\_\_**

**RESOLUTION OF THE MARIN COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT BOARD OF SUPERVISORS CALLING FOR AN ELECTION TO IMPOSE A SPECIAL TAX UPON PARCELS LOCATED WITHIN FLOOD CONTROL ZONE NO. 1 FOR THE PURPOSE OF REDUCING COMMUNITY AND ROADWAY FLOODING; RESTORING CREEK AND MARSH HABITAT, AND ADAPTING TO SEA LEVEL RISE.**

**WHEREAS**, the Board of Supervisors of the Marin County Flood Control and Water Conservation District, and upon the recommendation of the Flood Control Zone No. 1 Advisory Board, determines that it is in the best interests of the property owners within Zone No. 1 to provide for increased protection from flooding risk; and

**WHEREAS**, pursuant to all applicable state law, including California Water Code – Appendix 68-5(11) and Government Code Section 50075 *et seq.*, and in compliance with California Constitution Articles XIII A and XIII C, the Board of Supervisors of the Marin County Flood Control and Water Conservation District is hereby authorized to adopt this Resolution to establish and impose (subject to voter approval) a special tax upon all taxable real property located within Flood Control Zone No. 1; and

**WHEREAS**, the Board of Supervisors of the Marin County Flood Control and Water Conservation District calls for an election to impose a special tax in the amounts specified per the parcel tax rates described in Exhibit A beginning with fiscal year 2018-2019; and

**WHEREAS**, the special tax, if approved by the electorate, will not exceed the spending limit pursuant to California Constitution Article XIII B; and

**WHEREAS**, the Board of Supervisors of the Marin County Flood Control and Water Conservation District conducted a public hearing on this matter on August 1, 2017 and

**NOW, THEREFORE, BE IT RESOLVED** that, subject to voter approval, the Marin County Tax Collector shall collect the special tax annually in the same manner and subject to the same penalties as County property taxes are collected. The County shall be entitled to deduct its reasonable costs incurred collecting the special tax before such tax is remitted to the Marin County Flood Control and Water Conservation District.

**BE IT FURTHER RESOLVED** that the special tax established by this Resolution shall be submitted to the registered voters within Flood Control Zone No. 1 in the Uniform District Election on November 7, 2017. The question submitted to the voters shall read substantially as follows:

**Marin County Flood Control District Zone No.1 Special Tax**

<u>Novato Watershed and Flood Protection.</u> To reduce flooding, improve water quality, restore fish and wildlife habitat, and adapt to sea level rise, shall a special parcel tax be levied within Zone No.1 for 18 years based on land use and parcel size, including \$47 per single-family home, raising approximately \$1,100,000 annually, with annual audits, low income senior exemptions, and funds to be spent only in the Novato Watershed?	YES
	NO

**BE IT FURTHER RESOLVED** that the special tax is for the specific purposes of providing increased flood protection for Marin County Flood Control Zone No. 1 by reducing community and roadway flooding; restoring creek and marsh habitat for fish and wildlife; adapting to sea-level rise; and evaluating and implementing measures to increase the scouring of sediment in lower Novato Creek to improve the conveyance of flood waters to the bay.

**BE IT FURTHER RESOLVED** that the watershed and technical advisory committees created through the Novato Watershed Program will remain as an advisory group on this special tax.

**BE IT FURTHER RESOLVED** that to the maximum extent possible the Novato Watershed Program and Flood Control Zone No.1 will leverage local, State and Federal grants.

**BE IT FURTHER RESOLVED** that the proceeds for the special tax be applied only to the specific purposes stated above and subject to CEQA requirements prior to their implementation.

**BE IT FURTHER RESOLVED** that should the electorate approve the special tax, the proceeds shall be placed in a special fund to be used solely for the purposes stated above.

**BE IT FURTHER RESOLVED** that the Marin County Auditor as chief fiscal officer, pursuant to Water Code Section 68-7, is hereby directed to prepare an annual report pursuant to Government Code Section 50075.3. The chief fiscal officer shall receive actual necessary expenses in the performance of official duties performed pursuant to this resolution payable from the funds of the Marin County Flood Control and Water Conservation District.

**BE IT FURTHER RESOLVED** that this Board of Supervisors of the Marin County Flood Control and Water Conservation District hereby calls and orders a Uniform District Election to be held on November 7, 2017 for the purpose of voting on a ballot measure to approve the special tax.

**BE IT FURTHER RESOLVED** that pursuant to the provisions of Elections Code Section 10002, the Board of Supervisors of the Marin County Flood Control and Water Conservation District hereby requests that the Registrar of Voters render all services necessary for the conduct of the election, which include the following matters: coordination of election precincts, polling places, voting booths, voting systems and election officers; printing and mailing of voter pamphlets; preparation of tabulation of result of votes cast. The costs of the ballot election shall be borne by the Board of Supervisors.

**BE IT FURTHER RESOLVED** that to the extent applicable, under Elections Code Section 10418, all proceedings related to, connected with, and incidental to the election shall be regulated and performed in accordance with the provisions of law regulating a statewide election.

**BE IT FURTHER RESOLVED** that the proclamation or notice of the election shall provide that Article 3 of Chapter 2 of Division 9 of the Elections Code (Section 9160 et seq.) relating to arguments concerning County measures applies and County Counsel is directed to prepare an impartial analysis.

**BE IT FURTHER RESOLVED** that the special tax shall be deemed established and shall be in effect beginning with the 2018/19 fiscal year upon certification of the election results evidencing approval by at least two-thirds of the registered voters voting thereon. The special tax

shall be null and void as of twelve o'clock midnight, June 30, 2036, and shall have no force and effect whatsoever after said time and date.

**BE IT FURTHER RESOLVED** that if any provision of this resolution or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provisions or applications, and to this end the provisions of this resolution are declared to be severable. The Board of Supervisors of the Marin County Flood Control and Water Conservation District and the electorate, should it approve the special tax, do hereby declare that they would have adopted and approved this resolution and the special tax and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

**BE IT FURTHER RESOLVED** that pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860, any judicial action or proceeding to attack, review, set aside, or annul this special tax, if approved by the voters, shall be commenced within 60 days of the effective date of this resolution.

**APPROVED AND ADOPTED** at regular meeting of the Board of Supervisors of the Marin County Flood Control and Water Conservation District held on the \_\_\_ day of \_\_\_\_\_, 201\_\_\_, by the following vote:

AYES: SUPERVISORS

NOES:

ABSENT:

\_\_\_\_\_  
PRESIDENT, BOARD OF SUPERVISORS  
MARIN COUNTY FLOOD CONTROL  
AND WATER CONSERVATION DISTRICT

ATTEST:

\_\_\_\_\_  
CLERK

## Exhibit A

### Parcel Tax Rates

Parcel Tax Rates are assigned to each Land Use Classification as follows:

1. *Farm, Ag & Unimproved.* \$30 per parcel annually
2. *Single Family Residential.* \$47 per parcel annually
3. *Multi-Family Residential.* Based on parcel size as follows:
  - 0.00 acres < parcel size < 0.25 acres \$47 per parcel annually
  - 0.25 acres ≤ parcel size < 1.00 acre \$114 per parcel annually
  - 1.00 acres ≤ parcel size < 10.00 acres \$294 per parcel annually
  - 10.00 acres ≤ parcel size < 100.00 acres \$481 per parcel annually
  - 100.00 acres ≤ parcel size \$481 per parcel annually
4. *Commercial/Industrial.* Based on parcel size as follows:
  - 0.00 acres < parcel size < 0.25 acres \$67 per parcel annually
  - 0.25 acres ≤ parcel size < 1.00 acre \$283 per parcel annually
  - 1.00 acres ≤ parcel size < 10.00 acres \$587 per parcel annually
  - 10.00 acres ≤ parcel size < 100.00 acres \$1254 per parcel annually
  - 100.00 acres ≤ parcel size \$1254 per parcel annually
5. *Non-Taxed.* \$0 per parcel annually