

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
MUIR BEACH COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE LEVY OF A  
SPECIAL TAX ON THE REAL PROPERTY  
LOCATED WITHIN THE DISTRICT**

**WHEREAS**, the Muir Beach Community Services District has been empowered by its voters to supply fire protection to the District residents; and

**WHEREAS**, increasing costs of operations and capital acquisitions for fire protection services, including the increasing need for fuel abatement in our wildland urban interface setting caused by aging and diseased trees and the increasing concern about emergency preparedness, along with the increasing governing agency requirements and the declining net income from traditional funding sources caused the District to authorize the development of a plan to provide a stable, financial foundation to mitigate these problems; and

**WHEREAS**, the District subsequently received and has adopted a comprehensive annualized long-term plan to maintain and improve fire protection services, including the fuel load reduction, community emergency and disaster preparedness, and to better manage the bureaucratic requirements (hereinafter “Fire Protection Plan”); and

**WHEREAS**, the District is required by CalOSHA (SB 1207 – Romero) that the occupational safety and health requirements, and therefore training and equipments requirements, for volunteer firefighters are the same as those of full-time paid firefighters; and

**WHEREAS**, such services and the maintenance and improvement of the equipment and facilities required to provide such services are of benefit to all parcels within the District to which they are made available, whether or not the service is actually used, and offering but not limited to increasing the value of the land, improvements, and their possible future uses and by reducing the risk of their destruction by fire; and

**WHEREAS**, the present Memorial Day BBQ, MBVFD clothing sales, grants and contributions neither raise the revenue necessary to pay the costs of maintaining and improving these services, nor provide a stable and predictable base of funding.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF MUIR BEACH COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

**SECTION 1: Purpose and Intent.** The purpose and intent of the Board with respect to the special tax are:

- (A) To provide funds toward fulfillment of the annualized recommendations of the Fire Protection Plan and the state and federal requirements for fire departments.
- (B) To prioritize and implement the actions needed toward fulfillment of the annualized recommendations of the Fire Protection Plan as deemed fiscally prudent.

**SECTION 2: Tax Imposed.** Land parcels to be assessed under this Ordinance shall be defined as any parcel of land, developed or undeveloped, wholly or partially located within the District, for which the County Assessor of Marin County has assigned an assessor's identification number, provided, however, that any such parcels which are contiguous and held under identical ownership, may, upon approval of an application of the owners thereof to this Board, be treated as a single parcel for purposes of this special tax. The special tax of two hundred (\$200.00) dollars shall be levied per annum for a period of four (4) years, commencing FY 2008-2009 and terminating in FY 2012-2013, on each parcel as defined in this Section 2.

**SECTION 3: Exemption from Special Tax.** Any owner age sixty-five (65) years and over of a parcel used solely for owner-occupied single family residential purposes and whose household income is Eighty Percent (80%) and below median household income for Marin County residents (based on U.S. Census Bureau data), may obtain an exemption from the special tax upon submission of an application and a declaration under penalty of perjury by such owner to the Muir Beach Community Services District that they qualify for the exemption.

**SECTION 4: Increase of Appropriations Limit.** Pursuant to the provisions of Article XIII-B of the California Constitution, the appropriations limit of the Muir Beach Community Services District is hereby increased by an amount equal to the special taxes imposed by this ordinance for a period of four (4) years.

**SECTION 5: Method of Collection.** The special tax imposed by this ordinance is due from every person who owns a parcel within the Muir Beach Community Services District and as reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Marin County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall constitute a debt to the Muir Beach Community Services District. Marin County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to Muir Beach Community Services District.

**SECTION 6: Delinquency.** To any amount of the special tax created by this Ordinance which becomes delinquent, the Marin County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

**SECTION 7: Effective Date.** This Ordinance shall not become effective unless approved at the November 6, 2007 election by a two-thirds (2/3) majority of the voting registered voters within the District. This Ordinance shall become effective immediately upon the voter approval.

**SECTION 8: Four-Year Tax.** When approved by the voters this Ordinance shall remain in effect for a period of four (4) years.

**SECTION 9: Invalidity.** If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the Board hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

**SECTION 10: Adoption and Publication.** This Ordinance shall be introduced at least five (5) days prior to the Board meeting at which this Ordinance is to be adopted by the Board. The full text of this Ordinance shall also be published once within fifteen (15) days after this Ordinance's passage by the Board, and not less than thirty (30) days prior to the day of the General Election in which the voters are to vote on it approval.

**SECTION 11: Posting.** The District Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, along with the names of the board members voting for and against the Ordinance.

**PASSED, APPROVED, AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2007 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Maury Ostroff, President  
Board of Directors  
Muir Beach Community Services District

ATTEST:

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Sharon Mullin, District Secretary