

FULL TEXT OF MEASURE

ORDINANCE

FULL TEXT OF THE INVERNESS PUBLIC UTILITY DISTRICT INCREASED FIRE PREVENTION AND CONTROL AND WATER SUPPLY MEASURE THROUGH AN ORDINANCE SUBMITTED TO THE VOTERS IN THE INVERNESS PUBLIC UTILITY DISTRICT TO AUTHORIZE THE LEVY OF A SPECIAL PARCEL TAX

THE PEOPLE OF THE INVERNESS PUBLIC UTILITY DISTRICT DO ORDAIN AS FOLLOWS:

SECTION 1. STATEMENT OF PURPOSE AND INTENT.

(a) It is the purpose and intent of the voters of the Inverness Public Utility District in adopting this Ordinance to authorize the levy of a special, non-ad valorem tax on parcels of real property on the secured property tax roll of Marin County that are located within the jurisdiction of the District.

(b) In a string of recent cases, the California courts have made clear that local special tax measures proposed by initiative may be adopted by a majority vote of the electorate. *See City and County of San Francisco v. All Persons Interested in the Matter of Proposition G*, 66 Cal. App. 5th 1058 (2021); *Howard Jarvis Taxpayers Association v. City and County of San Francisco*, 60 Cal. App. 5th 227 (2021); *City of Fresno v. Fresno Building Healthy Communities*, 59 Cal. App. 5th 220 (2020); *City and County of San Francisco v. All Persons Interested in Matter of Proposition C*, 51 Cal. App. 5th 703 (2020). Therefore, pursuant to the authority of Chapter 4 of Division 9 of the California Elections Code and the foregoing case law, following the certification of the results of the election, if a majority of the voters vote “yes,” it is the purpose and intent of the voters that there shall be levied and assessed a special parcel tax by the District on all taxable parcels of real property in the District for each fiscal year.

(c) It is the purpose and intent of the voters that the proceeds of the special parcel tax be expended by the Inverness Public Utility District to develop and implement policies and programs that aggressively pursue protection of the community from the threat of fire and drought through fire fuel reduction, including fuel reduction projects in partnership with state and federal park agencies and Marin County; the development of emergency evacuation procedures; and improvements to the District’s water supply system.

(d) It is the further purpose and intent of the voters that administration and implementation of this Ordinance be funded from the proceeds of the special parcel tax.

SECTION 2. DEFINITIONS.

The following definitions shall apply for purposes of this Ordinance:

(a) “Board of Directors” means the Board of Directors of the Inverness Public Utility District.

(b) “Consumer Price Index” means the Consumer Price Index for all Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward Area (1982-84=100) as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, another similar government index or computation shall be utilized, as determined by the District.

(c) “District” means the Inverness Public Utility District.

(d) "Fiscal year" means the period of July 1 through the following June 30.

(e) "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll inside the boundaries of the District. "Parcel" does not include any land or improvements owned by any governmental agency.

(f) "Special parcel tax" means the tax imposed under Section 3.

(g) "Use Code" means the two-digit number created by the Marin County Assessor's Office to define classes of properties.

SECTION 3. SPECIAL PARCEL TAX IMPOSED.

(a) A special parcel tax is hereby imposed on all taxable parcels of real property within the jurisdictional boundaries of the District, as described in subdivisions (b) and (c).

(b) The amount of the special parcel tax for each fiscal year for each parcel with one of the following Use Codes shall be \$0.20 per square foot of each structure, as adjusted pursuant to subdivision (d):

(1) Use Code 11: Single family residential – improved; improved, one living unit; or improved, one living unit with second dwelling unit.

(2) Use Code 12: Manufactured home – improved.

(3) Use Code 14: Attached single family residential – improved (includes condominiums, townhouses, PUDs (if attached), and co-ops).

(4) Use Code 21: Multiple family residential – improved; or true duplex.

(5) Use Code 31: Rural – improved.

(6) Use Code 33: Agricultural preserve contract – improved.

(7) Use Code 35: Agricultural Preserve Farmland Security Zone – improved.

(8) Use Code 37: Open space contract – improved.

(9) Use Code 38: Historical Property (Mills Act).

(10) Use Code 41: Industrial – improved.

(11) Use Code 51: Commercial – improved.

(12) Use Code 61: Subject to exemption – improved.

(c) The amount of the special parcel tax for each fiscal year for each parcel with one of the following Use Codes shall be \$150 per parcel, as adjusted pursuant to subdivision (d):

- (1) Use Code 10: Single family residential – vacant.
- (2) Use Code 20: Multiple family residential – vacant.
- (3) Use Code 30: Rural – vacant.
- (4) Use Code 32: Agricultural preserve contract – vacant.
- (5) Use Code 34: Agricultural Preserve Farmland Security Zone – vacant.
- (6) Use Code 36: Open space contract – vacant.
- (7) Use Code 40: Industrial – vacant.
- (8) Use Code 50: Commercial – vacant.
- (9) Use Code 60: Subject to exemption – vacant.

(d) Before the beginning of each fiscal year subsequent to the first fiscal year the special parcel tax is in effect, the Board of Directors shall adjust the amount of the special parcel tax to be levied upon parcels for the upcoming fiscal year to reflect any change in the Consumer Price Index. Change in the Consumer Price Index shall be calculated for the immediately preceding calendar year, but not to exceed an increase of 3% each year.

(e) The records of the Marin County Tax Collector, as provided by the County Assessor each year, shall constitute the basis for determining the calculation of the special parcel tax applicable to each parcel, with such corrections as deemed necessary by the Board of Directors to reflect the actual use and improvement of any parcel.

SECTION 4. EXEMPTIONS.

(a) The special parcel tax shall not be imposed upon any parcel that is exempt from ad valorem property taxes pursuant to any provision of state or federal law, except that the exemptions from ad valorem property taxes under state law for homeowners and disabled veterans shall not apply to the special parcel tax.

(b) Parcels that are classified by County Assessor Use Codes 13, 15, 39, 53-59, and 80-99 are exempt from the special parcel tax.

(c) The Board of Directors may implement a special parcel tax fee waiver or reduction program for low-income households by ordinance.

SECTION 5. COLLECTION.

(a) Insofar as is feasible and not inconsistent with this Ordinance, the special parcel tax shall be collected in the same manner in which the County of Marin collects secured roll ad valorem property taxes. All laws, regulations, and procedures regarding due dates, installment payments, corrections, appeals, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of the special parcel tax.

(b) The special parcel tax on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and shall be due to the District. Notwithstanding anything to the contrary in subdivision (a), the secured roll tax bill shall be the only notice required for collection of the special parcel tax.

(c) The amount of the special parcel tax for each parcel each fiscal year shall constitute a lien on such property in accordance with California Revenue and Taxation Code Section 2187 and shall have the same effect as an ad valorem real property tax lien until fully paid. The special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the District by the person or persons who own the parcel on the date the tax is due.

SECTION 6. SPECIAL FUND.

The proceeds of the special parcel tax shall be placed in a designated fund to be used solely for the purposes of this Ordinance.

SECTION 7. USE OF FUNDS.

(a) Funds generated by this Ordinance shall be used only for the following purposes:

(1) Creation, maintenance, and updating of multiagency-based plans and programs to identify the Inverness community's specific vulnerabilities to wildfire threats and to develop and implement fire-adaptive, cohesive strategies for reducing the risk of wildfire and enhancing capability to effectively respond to and manage wildfires.

(2) Fire fuel reduction programs to reduce the risk of loss of life and property due to fire through the reduction of fuels on public and private property within the District and on state and federal park lands near the District. Authorized fire fuel reduction programs include, but are not limited to, any of the following:

(A) Creation, restoration, and maintenance of shaded fuel breaks.

(B) Removal of trees and branches which could fall on electrical wires and cause fires, where removal of such trees and branches is not the obligation of other utilities or public agencies.

(C) Home hardening and fuel reduction to improve defensible space on private property, if the private property owner agrees to create and maintain defensible space, on a cost sharing basis.

(D) Removal of fuels which impair the utility of roads and trails needed for access by firefighters or for evacuation.

(3) Programs to develop emergency evacuation procedures and maintain emergency evacuation routes.

(4) Programs to increase the availability of water to fight fires and survive drought. Authorized water availability programs include, but are not limited to, any of the following:

(A) Implementing consumer water conservation programs, including leak detection, on a cost sharing basis.

(B) Making irrigation systems more efficient, on a cost sharing basis.

(C) Replacing inefficient water using appliances with more efficient appliances, on a cost sharing basis.

(D) Construction of rainwater collection and storage systems, including equipment to make the water available to firefighters, if requested by the property owner and approved by the District, on a cost sharing basis.

(E) Leak detection and elimination in District facilities.

(F) Purchasing water for health and sanitation purposes in extremely dry years.

(G) Construction and improvement of water storage and distribution facilities.

(b) For programs identified in subdivision (a) that are to be implemented on a cost sharing basis, the District may establish the cost sharing ratio after taking into consideration such factors as need, the relative benefits of the program, and the availability of funding.

(c) In implementing programs identified in subdivision (a), the District may adopt regulations to ensure that all expenditures are cost effective. Programs may be modeled on similar programs adopted by other water agencies.

(d) All projects funded pursuant to this Ordinance that are subject to and not exempt from the California Environmental Quality Act (CEQA) shall comply with CEQA requirements. Fuel reduction projects of more than three acres may use the California Department of Forestry and Fire Protection Vegetation Treatment Plan as guidance for project implementation.

(e) No more than 5% of the net revenue generated by this Ordinance and distributed to the District may be spent for administrative costs, as authorized by the Board of Directors.

SECTION 8. AUDITS.

Pursuant to Section 50075.3 of the California Government Code, the chief fiscal officer of the District shall file an annual report with the Board of Directors describing both of the following:

(a) The amount of funds collected and expended pursuant to this Ordinance.

(b) The status of any project required or authorized to be funded by this Ordinance.

SECTION 9. AMENDMENT AND IMPLEMENTATION OF ORDINANCE.

(a) Except as provided in subdivision (b), the Board of Directors may amend this Ordinance to carry out the general purposes of this Ordinance, to conform the provisions of this Ordinance to applicable state law, to modify the methods of collection of the special parcel tax, or to assign the duties of public officials under this Ordinance.

(b) Unless approved by a majority of the District's voters voting thereon, the Board of Directors shall not amend this Ordinance to increase the amount of the special parcel tax, except as provided in subdivision (d) of Section 3, or to modify the uses for which the tax proceeds are authorized, as provided in Section 7.

(c) In addition to amendment of this Ordinance pursuant to subdivision (a), the Board of Directors may adopt by resolution procedures and definitions for the implementation and administration of the special parcel tax, consistent with this Ordinance.

SECTION 10. SEVERABILITY.

If any provision, section, subdivision, sentence, phrase, or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The voters hereby declare that they would have adopted the remainder of this Ordinance, including each provision, section, subdivision, sentence, phrase, or clause, irrespective of the invalidity of any other provision, section, subdivision, sentence, phrase, or clause.