**MUIR BEACH COMMUNITY SERVICES DISTRICT**

**MEASURE B**

Shall Muir Beach CSD Ordinance No. 2007-1, which imposes an annual special tax of two-hundred ($200.00) dollars for a period of four (4) years, commencing FY 2008-2009 and terminating in FY 2012-2013, on each parcel within the Muir Beach CSD for fire protection, including fuel abatement and emergency preparedness, be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter-approved tax?

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL**

**MUIR BEACH COMMUNITY SERVICES DISTRICT SPECIAL TAX**

**MEASURE B**

This measure, if approved by two-thirds of those voting thereon, would authorize the collection of a yearly special tax levied by Ordinance 2007-1 of the Muir Beach Community Services District for four years commencing in FY 2008-2009 and terminating in FY 2012-2013. The ordinance levied a special tax in the form of a surcharge in the amount of two hundred ($200.00) dollars per year. The Measure states that the proceeds of the taxes would be used to provide for fire protection, including fuel abatement and emergency preparedness as specified in the ordinance. The measure would also increase the District appropriations limit by the amount of the special tax.

Dated: November 8, 2007

s/PATRICK K. FAULKNER  
County Counsel

**ARGUMENT IN FAVOR OF MEASURE B**

Historically the Muir Beach Volunteer Fire Department (MBVFD) has been funded by proceeds from the annual Firemen’s BBQ and Grants. Muir Beach is the only community in neighboring West Marin that receives no tax support to provide a stable funding base for its fire protection and emergency services. Our two current sources of revenue can no longer generate sufficient income to fund fire protection and emergency services. A four-year tax of $200 per parcel (except contiguous parcels held under identical ownership) per year is required to maintain adequate fire and emergency services for our community.

Three separate considerations have combined to significantly increase the cost of maintaining the MBVFD:

California legislation now requires volunteer fire departments to provide equipment and training equal to the State’s paid firefighting units, which results in significantly higher costs.

The MBVFD has adopted two new – and vital – responsibilities: a Fuel Abatement program to reduce combustible material within our wildland/urban interface community; and an Emergency Preparedness program to enable our easily isolated community to cope with catastrophic events until help arrives.

Muir Beach’s two twenty-plus year old fire engines are well past their functional life expectancy and put our volunteer firefighters and community at risk. A Pumper Engine can cost $300,000+; the smaller First Responder Truck $150,000+. Although grant funding will hopefully assist, we need to be building our reserve account to help meet these types of contingencies.

Without the proposed parcel tax, the annual MBVFD Budget will fall approximately $30,000 short of funds required to adequately protect Muir Beach homes, families and our Volunteer Firefighters that serve the community. (See www.muirbeachfire.com for more details.) For these reasons, the following individuals strongly support ORDINANCE 2007-1:

s/JOHN SWARD, Chief MBVFD
s/MICHAEL KAUFMAN, Chairman MBVFA
s/ROBERT HAYDEN
s/JULIANA SMITH
s/JANET TAYLOR

**NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED.**
FULL TEXT OF MEASURE B
RESOLUTION No. 2007-4
RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MUIR BEACH COMMUNITY SERVICES
DISTRICT: REPEALING RESOLUTION NO.
2007-03, PROPOSING A SPECIAL TAX FOR FIRE
PROTECTION, INCLUDING FUEL ABATEMENT
AND EMERGENCY PREPAREDNESS, ESTAB-
LISHING A DATE FOR ELECTION, ADOPTING
INTENDED BALLOT LANGUAGE, ORDERING
THE CONSOLIDATION OF SAID ELECTION,
REQUESTING ELECTION SERVICE BY THE
MARIN COUNTY CLERK, PROPOSING AN
ORDINANCE FOR SAID AMENDMENT, ADOPT-
ING A METHOD FOR NOTICING SAID
ORDINANCE AND DIRECTING THAT THE
NOTICE BE POSTED, PUBLISHED AND MAILED.
The Board of Directors of the Muir Beach Community
Services District does hereby resolve as follows:
WHEREAS, this Board is the governing Board of the
Muir Beach Community Services District; and
WHEREAS, at a regularly scheduled meeting of the
Muir Beach Community Services District on May 23,
2007 this Board adopted Resolution No. 2007-3 proposing
a special tax for fire protection, including fuel abatement
and emergency preparedness, establishing a date for elec-
tion, adopting intended ballot language, ordering the con-
solidation of said election, requesting election service by
the Marin County Clerk, proposing an ordinance for said
amendment, adopting a method for noticing said ordi-
nance and directing that the notice be posted, published
and mailed; and
WHEREAS, said Resolution referenced an election
date of November 6, 2007 for the election on the proposed
special tax; and
WHEREAS, this Board now wishes to hold an elec-
tion for the proposed special tax on February 5, 2008
instead of November 6, 2007; and
WHEREAS, the Muir Beach Community Services
District Board has the authority to levy a special tax; and
WHEREAS, the Muir Beach Community Services
District Board believes that a special tax is required to pro-
vide a stable, financial foundation for operations and cap-
ital equipment acquisition for fire protection, including
fuel abatement and emergency preparedness;
WHEREAS, it is the intention of this Board that an
Ordinance imposing the special tax should be submitted to
the voters of the Muir Beach Community Services
District; and
WHEREAS, this Board gave notice of said ordinance
and said Ordinance was adopted by the Board after notice
NOW, THEREFORE, BE IT RESOLVED that Muir
Beach Community Services District Resolution No. 2007-3
is hereby repealed.

1. IT IS FURTHER RESOLVED that this Board
hereby proposes an Ordinance to impose a special tax for
operations and capital equipment acquisitions for fire pro-
tection, including fuel abatement and emergency pre-
paredness, of two hundred ($200.00) dollars per year on
each parcel within the Muir Beach Community Services
District. Such special tax would commence immediately
upon voter approval.

2. IT IS FURTHER RESOLVED that this Board
hereby calls an election to be held on February 5, 2008 at
which election the issue to be presented to the voters of the
Muir Beach Community Services District is as follows:
“ADOPTION OF ORDINANCE NO. 2007-1 TO
IMPOSE A SPECIAL TAX FOR FIRE PROTEC-
TION, INCLUDING FUEL ABATEMENT AND
EMERGENCY PREPAREDNESS, IN THE MUIR
BEACH COMMUNITY SERVICES DISTRICT
Shall Muir Beach CSD Ordinance No. 2007-1,
which imposes an annual special tax of two-hun-
dred ($200.00) dollars for a period of four (4)
years, commencing FY 2008-2009 and terminat-
ing in FY 2012-2013, on each parcel within the
Muir Beach CSD for fire protection, including
fuel abatement and emergency preparedness, be
approved and shall the Muir Beach CSD appro-
priations limit be increased by the amount of
this voter-approved tax?”

3. IT IS FURTHER RESOLVED that a “parcel”
shall be defined as any parcel of land, developed or unde-
veloped, 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, used solely for
owner-occupied single family residential purposes 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.

4. IT IS FURTHER RESOLVED that 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 resi-
dents (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.

5. IT IS FURTHER RESOLVED that this Board
hereby orders that said election shall be consolidated with
the General Election scheduled on February 5, 2008; and

6. IT IS FURTHER RESOLVED that this Board
hereby authorizes and directs the County Clerk to provide
all necessary election services and canvas the results of
said election; and

7. IT IS FURTHER RESOLVED that rebuttal
shall be received to ballot arguments made by this Board
on behalf of said Ordinance No. 2007-1; and

8. IT IS FURTHER RESOLVED that a public
hearing on the Ordinance No. 2007-1 was held on Wed-
tuesday, June 27, 2007 at 7:00 o’clock PM in the Muir
Beach Community Center, located at 19 Seacape Drive,
Muir Beach, CA 94965; and
9. IT IS FURTHER RESOLVED that the Clerk of this Board published a notice set forth below in a newspaper of general circulation published in the County of Marin at least once fifteen (15) days prior to June 27, 2007; and

10. IT IS FURTHER RESOLVED that the Clerk of this Board caused to be posted copies of the aforesaid notice in three (3) public places in the Muir Beach Community Services District. Said notices remained continuously posted; and

11. IT IS FURTHER RESOLVED that the Notice given was substantially in the following form:

"NOTICE ON PROPOSED TAX ORDINANCE
NOTICE IS HEREBY GIVEN that on Wednesday, June 27, 2007 at 7:00 PM at the Muir Beach Community Center at 19 Seacape Drive, Muir Beach, CA 94965, or as soon thereafter as the matter may be heard, the Board of Directors of the Muir Beach Community Services District will consider the adoption of an ordinance which will, if adopted by the Board, and confirmed by two-thirds (2/3) of the votes cast by the voters of the Muir Beach Community Services District, impose a special tax for fire protection, including fuel abatement and emergency preparedness within the Muir Beach Community Services District.

NOTICE IS FURTHER GIVEN that the Ordinance will further provide for the method of collection of said tax and for reasonable costs for collection of such tax.

"NOTICE IS FURTHER GIVEN that persons desiring to address the Board regarding the proposed Ordinance should attend the hearing at the above place on the date and time indicated or if they wish to comment on the proposed Ordinance in writing, that they do so no later than 5:00 PM on June 27, 2007."

PASSED AND ADOPTED at the adjourned meeting of the Board of Directors of the Muir Beach Community Services District held this 26 day of September, 2007 by the following vote:

AYES: SHAFFER, OSTROFF, JACOBS, HOBSON
NOES: 0
ABSENT: RUDNICK
ABSTAIN: 0

s/MAURY OSTROFF
President
Board of Directors
Muir Beach Community Services District

ATTEST:

s/SHARON MULLIN
District Secretary