
MEASURE SUBMITTED TO THE VOTERS

DISTRICT

**STRAWBERRY RECREATION DISTRICT-ZONE IV
MEASURE B**

SPECIAL TAX MEASURE

B To fund dredging, redredging, widening and opening of navigable channels, including administrative expenses, shall Strawberry Recreation District levy the following special tax, which can be increased annually by the greater of 3.5% or the US Department of Labor, PPI – Diesel Fuel (Series ID:PUC324110324110AY2), and shall the District’s appropriations limit be increased by the amount of this voter-approved tax: per improved parcel, \$2,000 annually, then beginning 2020, \$4000 annually and, per unimproved parcel, \$1.00 annually?

YES NO

**COUNTY COUNSEL’S IMPARTIAL
ANALYSIS OF MEASURE B**

If this Measure is approved by a two-thirds vote, the Strawberry Recreation District shall levy the following special tax to fund dredging, redredging and widening of navigable channels: \$2,000 annually per improved parcel and \$1 annually per unimproved parcel. Beginning in 2020, the annual tax per improved parcel shall increase to \$4,000. These taxes on improved parcels shall be increased annually by the greater of 3.5% or the US Department price index for diesel fuel. The District’s annual revenue appropriations limit shall be increased by the amount of these voter-approved taxes.

s/STEVEN M. WOODSIDE
Interim County Counsel

ARGUMENT IN FAVOR OF MEASURE B

The costs of bond issuance, interest and elections are substantial. We studied several financing options and developed a long-term plan that achieves the most cost effective ongoing channel maintenance.

We propose fully dredging every 10 years with light interim maintenance dredging. We propose moving away from costly bonds to a “special tax” that self-funds ongoing channel maintenance. This measure funds future dredging. It approves a \$2K annual tax per homeowner that steps up to \$4K in 2020 when the existing bond is retired.

What does this cost you?

- The “special tax” is \$2K, per homeowner and, if approved, will appear on your fall, 2013 property tax bill.
- In 2020, your bond tax decreases by approximately 55%. The “special tax” increases to \$4K per homeowner.
- There is an inflationary cap of the higher of 3.5% or “The U. S. Department of Labor Producer Price Index for Diesel Fuel”.
- In 2030 all bonds are retired. The “special tax” continues to self-fund ongoing channel maintenance.

Why does this make sense?

- Financing dredging costs through a “special tax”, instead of bonds, reduces costs by approximately 25% due to the issuance cost and interest levied on bonds. Waterfront communities, such as Larkspur, have similar financing and are pleased with the results.
- Self-funding through a “special tax” allows us to finance smaller maintenance dredging as needed.
- No further election or bond issuance will be needed, thus protecting our ability to finance future dredging.
- Waterfront homes on a navigable channel are worth approximately twice that of comparable non-waterfront homes. Also, if you dock a boat, you are likely saving more than \$4K per year, based upon local dockage fees.

Please join us in voting to cost effectively protect our bay access and property values.

s/Tirrell B Graham
Chair, Zone IV Dredging Committee
s/Barbara Lee Wambach
Finance Chair, Zone IV Dredging Committee
s/Arthur Nichols Hoppe
Member, Zone IV Dredging Committee
s/Penny R Baldwin-Spear
Member, Zone IV Dredging Committee

NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED.

MEASURE B CONTINUED ON NEXT PAGE

FULL TEXT OF MEASURE B

RESOLUTION NO. 2013-05-08-2

RESOLUTION OF THE BOARD OF DIRECTORS OF THE STRAWBERRY RECREATION DISTRICT: CALLING FOR AN ELECTION TO IMPOSE A SPECIAL TAX UPON PARCELS LOCATED WITHIN ZONE IV TO SUPPORT CURRENT AND FUTURE DREDGING ACTIVITIES; ESTABLISHING A DATE FOR ELECTION; ADOPTING INTENDED BALLOT LANGUAGE; ORDERING THE CONSOLIDATION OF SAID ELECTION; AND REQUESTING ELECTION SERVICES BY THE REGISTRAR OF VOTERS

WHEREAS, this Board is the governing Board of Strawberry Recreation District; and

WHEREAS, the Strawberry Recreation District Board has the authority to levy a special tax pursuant to California Public Resources Code Section 5789.1; and

WHEREAS, the Strawberry Recreation District Board determines that it is in the best interest of property owners within the Strawberry Recreation District Zone IV to place a levy on parcels within Zone IV to provide critical funding for the acquisition, construction and completion of recreational improvements, structures and facilities comprising the dredging, redredging, widening and opening of navigable channels, including associated administrative expenses, for the benefit of Zone IV and of its inhabitants; and

WHEREAS, it is the intention of this Board that a Resolution imposing the special tax should be submitted to the voters of the Strawberry Recreation District who reside within Zone IV; and

WHEREAS, the Board of Directors conducted a public hearing on May 8, 2013.

NOW, THEREFORE, BE IT RESOLVED that the special tax established by this Resolution shall be submitted to the registered voters within the Strawberry Recreation District Zone IV in an election to be consolidated with the mail ballot election on August 27, 2013. The question to be submitted to the voters shall read substantially as follows:

**STRAWBERRY RECREATION DISTRICT, ZONE IV
SPECIAL TAX MEASURE FOR CURRENT AND
FUTURE DREDGING ACTIVITIES**

To fund dredging, redredging, widening and opening of navigable channels, including administrative expenses, shall Strawberry Recreation District levy the following special tax, which can be increased annually by the greater of 3.5% or the US Department of Labor, PPI - Diesel Fuel (Series ID: PCU324110324110AY2), and shall the District's appropriations limit be increased by the amount of this voter-approved tax: per improved parcel, \$2,000 annually, then beginning 2020, \$4,000 annually and, per unimproved parcel, \$1.00 annually?

IT IS FURTHER RESOLVED that the special tax is for the specific purpose of financing the acquisition, construction and completion of recreational improvements, structures and facilities comprising the dredging, redredging, widening and opening of navigable channels, including associated administrative expenses, for the benefit of Zone IV and of its inhabitants.

IT IS FURTHER RESOLVED that the proceeds for the special tax be applied only to the specific purposes stated above.

IT IS FURTHER RESOLVED that a "parcel" shall be defined as any parcel of land, developed or undeveloped, wholly or partially located within the Zone IV of 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.

IT IS FURTHER RESOLVED that this Board hereby orders that said election shall be consolidated with the mail ballot election on August 27, 2013.

IT IS FURTHER RESOLVED that this Board hereby authorizes and requests the County Registrar of Voters to provide all necessary election services and canvass the results of said election. The cost of the election shall be borne by the Strawberry Recreation District.

IT IS FURTHER RESOLVED that 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 special tax is remitted to the Strawberry Recreation District.

IT IS FURTHER RESOLVED that the special tax shall be deemed established and shall be in effect beginning with the 2013-2014 fiscal year upon certification of the election results evidencing approval by at least two-thirds of the Zone IV registered voters voting thereon.

IT IS 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.

PASSED AND ADOPTED at the adjourned meeting of the Board of Directors of the Strawberry Recreation District held this 8 day of May, 2013 by the following vote:

3 AYES: J. KLOPFER / J. FRANCIS / C. NICHOLS

NOES:

2 ABSENT: P. TEESE / P. BOHNER

ABSTAIN:

s/Jennifer Klopfer, President

Board of Directors, Strawberry Recreation District