January 4, 2022

Marin County Board of Supervisors
3501 Civic Center Drive
San Rafael, CA 94903

SUBJECT: Call for Election to Establish a Special Tax for the Paradise Ranch Estates Permanent Road Division and Post Notices as Required by the Streets and Highways Code

Dear Board Members:

RECOMMENDATION: 1) Call for an election and consolidate this election with the April 12, 2022 Special Election to establish a special tax for the Paradise Ranch Estates Permanent Road Division; 2) approve the Resolution of the Marin County Board of Supervisors calling for a special election to be consolidated with the special election scheduled on Tuesday, April 12, 2022 to impose a special tax upon parcels within the Paradise Ranch Estates Permanent Road Division for the purpose of financing improvements and ongoing maintenance of roadways within the division; adopting intended ballot language; and authorizing the County Registrar of Voters to take appropriate action; and 3) direct the Clerk to advertise the Notice of Election in the Marin Independent Journal on March 22th, March 29th, and April 5th, 2022.

SUMMARY: Pursuant to Streets and Highway Code Sections 1160 through 1197 (the Permanent Road Division Law), your Board is authorized to call for an election to levy a special tax. It is also requested that this election be consolidated with the April 12, 2022 Special Election. State law provides that at least 2/3rd of the votes cast from registered voters residing within the division must vote for the tax to pass the special tax. Your Board has received a petition requesting the establishment of a special tax for roadway improvements in the Paradise Ranch Estates Permanent Road Division (PREPRD), the area of which includes 159 parcels of unincorporated land fronting various streets in Inverness as set forth in the attached petition. The boundaries of PREPRD were last approved by the Board of Supervisors on December 8, 1970, with subsequent boundary correction under resolution 75-43 approved on February 11, 1975. The attached Exhibit A and Exhibit B reflects the properties that will be subject to the special tax. In accordance with Department policy that a minimum 70% of landowners within the division be garnered, the attached petition has 72% of landowners within the PREPRD in favor of the assessment.

The roads within PREPRD are non-County maintained roads and maintenance responsibility falls to the fronting property owners. The levy of a special tax would allow residents within PREPRD to pursue road improvements as stated on Exhibit 1 in the attached petition. Should the special tax pass, it would result in assessments of $968 per parcel per year for 10 years, beginning in Fiscal Year 2022-2023, resulting in a total assessment of approximately $1,539,120. Thereafter, each parcel shall be assessed $125 per year for 15 years for ongoing maintenance, with a provision for an annual increase effective July 1 in accordance with the change in the State of California Consumer Price Index for All Urban Consumers for the previous calendar year.
The proposed assessments are not guaranteed to fund the improvements as more comprehensive details will be developed, and competitive bids will be sought upon passage of the special tax. Until bids are received, the actual cost of the proposed improvements will not be known. The residents of PREPRD acknowledge that the scope and scale of improvements may need to be adjusted to fit within assessments or additional funds may be required.

Pursuant to Street and Highways Code Section 1168.5, parcels 114-083-07 (12575 Sir Francis Drake Blvd) and 114-161-01 (12495 Sir Francis Drake Blvd) will not be benefited by any construction, improvement, or maintenance project proposed to be undertaken by the division and therefore will be excluded from the special tax.

The election shall be noticed in accordance with the Permanent Road Division Law and the results will be presented to your Board at a future meeting. Noticing includes the advertisement in a local newspaper for three consecutive weeks within a week of the election and posting of the Notice of Election 15 days prior to the date of election on the roadways to be improved. Staff will ensure that all noticing is conducted and documented for the election. The Department of Finance has agreed to loan PREPRD funds for the improvements should the special tax pass and financing costs have been included in and are covered by the proposed assessments.

**EQUITY IMPACT:** The special tax, if approved by voters, will be imposed equally on all parcels within the Division. The special tax will allow roadway improvements to benefit all property owners located within the Division. Approval of the recommended action would not impact programs or services vital to communities of color, underserved populations and/or immigrant communities.

**FISCAL IMPACT:** There will be no increase to General Fund net County cost as a result of your Board’s actions. Staff has spent approximately $7,000 to date on general administration and assistance to the PREPRD road committee. Additional staff costs estimated at $10,000 will be incurred to administer the election. Future costs for the Department of Finance to administer loans and collect taxes and future costs for the Department of Public Works to bid and award construction contracts are anticipated. Should the special tax pass, these costs are recoverable under the Permanent Road Division Law and PREPRD has included administration funds in the amount of $50,500 in the proposed assessments. Should the special tax fail, these costs cannot be recovered.

**REVIEWED BY:**

- [ ] County Administrator  [ X ] N/A
- [ X ] Department of Finance  [ ] N/A
- [ X ] County Counsel  [ ] N/A
- [ ] Human Resources  [ X ] N/A

Respectfully submitted,

Jason Wong
Senior Civil Engineer

c: Jenna Brady, County Counsel
   Eric Miller, Public Works

Attachments:
1) Petition for Special Tax
2) Resolution for Election
3) Exhibit A – Parcel Information of the PREPRD
4) Exhibit B – Boundaries of the PREPRD
5) Exhibit C – Notice of Election

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