

**ORDINANCE NO. 2010-1**

**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 water service to the District residents; 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 water service charges and connection fees neither raise the revenue necessary to pay the costs of improving this service nor equitably distribute the costs to all those who benefit from it.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE 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 for implementation of the capital improvements necessary to fulfill the recommendations of the “Twenty Year Plan” and the requirements of the District’s water rights permit.
- (B) To annually prioritize and implement the actions needed to provide the capital improvements within the guidelines of the “Twenty Year Plan”, as deemed fiscally prudent within the funds provided by this tax measure and other possibly available District and grant funds.
- (C) To methodically upgrade the District’s water supply and distribution system so as to meet the requirements and reliably provide potable water in compliance with the District’s water rights permit, the laws of the State of California and the Federal Safe Drinking Water Act.

**SECTION 2: Tax Imposed.** Land parcels to be taxed 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 shall be levied per annum, commencing FY 2010-2011 and terminating in FY 2014-2015, as follows:

(A) \$3,250.00 on each commercially zoned parcel.

(B) \$300.00 per separate habitable structure (as determined by units listed in the Marin County Assessment roll) on each residentially zoned parcel.

(C) \$300.00 per parcel on all other parcels.

**SECTION 3: Increase of Appropriations Limit.** Pursuant to the provisions of Article XII-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 4: 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 5: 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 6: Effective Date.** This Ordinance shall not become effective unless approved at the June 8, 2010 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 7: Four-Year Tax.** When approved by the voters this Ordinance shall remain in effect for a period of four (4) years.

**SECTION 8: 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 9: 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 10: 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 \_\_\_\_\_, 2010 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Steve Shaffer, President  
Board of Directors  
Muir Beach Community Services District

**ATTEST:**

---

Sharon Mullin, District Secretary