



County of San Mateo

Inter-Departmental Correspondence

Department: GOVERNING BOARD

File #: 24-403

Board Meeting Date: 6/11/2024

Special Notice / Hearing: Public Hearing/10-day
notice

Vote Required: Majority

To: Honorable Board of Supervisors

From: Supervisor Dave Pine, District 1

Subject: Special Parcel Tax Public Hearing for Extended Police and Structural Fire Services in
County Service Area No. 1

RECOMMENDATION:

Acting as the Governing Board of County Service Area No. 1, conduct a public hearing to set the rate of the Special Parcel Tax for Extended Police and Structural Fire Services in County Service Area No. 1 for FY 2024-25 at \$65 per parcel:

- A) Open public hearing
- B) Close public hearing
- C) Adopt a resolution setting the special parcel tax at an annual rate of \$65 per parcel for FY 2024-25 to fund extended police and structural fire protection services in County Service Area No. 1.

BACKGROUND:

County Service Area No.1 ("CSA-1") was formed in 1955 to provide enhanced fire protection services within its boundaries which include the unincorporated areas of the San Mateo Highlands, Baywood Park, Baywood Plaza, and Polhemus Heights. With the creation of this service area, a portion of the property tax paid by the CSA-1 residents was set aside for these fire protection services. In 1966, the Board of Supervisors adopted a resolution adding police services to the CSA-1 budget, with such services to be provided by the County Sheriff.

With the passage of Proposition 13, property tax revenue in CSA-1 was reduced. In response, a 2/3 majority of the voters of CSA-1 approved a parcel tax in 1982 to help fund the enhanced level of police and fire service they desired. The 1982 ballot measure set the not-to-exceed amount of the tax at \$110 per parcel. The district voters renewed the special tax in 1986 and 1991 with a not-to-exceed amount of \$110. In 1996, the not-to-exceed amount proposed on the ballot was reduced to \$65 per

parcel, and that maximum amount has been approved by district voters in 1996, 2000, 2004, 2008, 2012, 2016, 2020, and 2024.

The Board of Supervisors sets the actual amount of the tax at a public hearing each year. Since the special tax was first adopted in 1982, the actual levy has never been more than \$65 per parcel.

DISCUSSION:

On November 7, 2023, the Board (i) adopted a special parcel tax for extended fire and police services in CSA-1 for four (4) fiscal years beginning in FY 2024-25 and ending in FY 2027-28 at a maximum annual rate of \$65 per parcel, and (ii) placed the proposed special parcel tax on the ballot for the Presidential Primary Election on March 5, 2024.

As certified by the County's Elections Division on April 4, 2024, the special parcel tax (Measure B) was approved by the voters of CSA-1 with 1,360 (87.80%) of voters in support and 189 (12.20%) voters opposed.

The purpose of this public hearing is to set the actual amount of the special parcel tax for FY 2024-25. It is proposed that the rate be set at \$65 per parcel as it has been for many years. A public notice with the date, time, and location of this public hearing was published in a newspaper of general circulation in CSA-1.

County Attorney has reviewed and approved the resolution as to form.

EQUITY IMPACT:

The proposed special parcel tax will help ensure that residents of County Service Area No.1, an unincorporated area, receive equitable access to quality fire protection services as compared to residents of incorporated areas.

FISCAL IMPACT:

There is no fiscal impact to hold this public hearing aside from the costs of publishing the required notice.