



County of San Mateo

Inter-Departmental Correspondence

Department: GOVERNING BOARD

File #: 23-623

Board Meeting Date: 7/25/2023

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

Vote Required: Majority

To: Honorable Board of Supervisors, sitting as the Governing Board of County Service Area No. 1

From: Dave Pine, Supervisor, 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 2023-24 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 2023-24 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, including 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 and 2020.

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 March 24, 2020, 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 2020-21 and ending in FY 2023-24 at a maximum annual rate of \$65 per parcel, and (ii) called for a special all-mailed ballot election on the proposed special parcel tax on June 23, 2020.

As certified by the County's Elections Division on July 10, 2020, the special parcel tax (Measure Q) was approved by the voters of CSA-1 at the June 23, 2020, all-mailed ballot election with 1,053 (80.14%) of voters in support and 261 (19.86%) voters opposed. These certified election results were presented to the Board on July 21, 2020, for acceptance as the statement of the results of the vote for said election.

The purpose of this public hearing is to set the actual amount of the special parcel tax for FY 2023-24. 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.

FISCAL IMPACT:

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