

MEASURE A
City of Arcata, Special Tax
Full Text

SEC. 2685. Findings and Purposes.

A. On November 3, 2020, Arcata residents adopted the Open Space, Parks, and Trails Special Tax measure by two thirds vote of the voters voting on the ballot measure.

B. The Open Space, Parks, and Trails Special Tax is imposed for revenue raising purposes to fund improvements to and maintenance of City owned parks, open spaces, trails, forests and other working lands; and to expand public access and trail systems on City-owned and other public access properties.

C. The Open Space, Parks, and Trails Special Tax is imposed on each parcel in the City for the availability of City-owned parks, forests, open spaces, and trails to be used by City property owners.

D. This Ordinance is enacted in accordance with the authority granted by Government Code §§ 37100.5 and 50075.

SEC. 2686. Definitions.

The following words and phrases whenever used in this Article shall be construed as defined in this Section.

A. "Owner" means the owner or owners of any Parcel located within the City.

B. "Open Space" means any open space, forest, public park, or public access trail located within the City's planning jurisdiction that is owned or controlled by the City of Arcata through fee title ownership, easement, lease, license, or similar interest, whether at the time of adoption of this Article or in the future. Open Space includes, but is not limited to, community and neighborhood parks; the Sunny Brae, Arcata, and Jacoby Creek Community Forests; the Arcata Marsh and Wildlife Area; the Aldergrove Marsh; the Gannon Slough/Jacoby Creek Wildlife Area; the Arcata Ridge Trail, Humboldt Bay Trail, Annie & Mary Trail and the California Coastal Trail. A complete inventory of the City's Open Space properties and facilities as on file with the City Clerk shall be updated periodically by the City.

C. "Parcel" means any real property located in the City of Arcata designated on a County of Humboldt Assessor's parcel map with a parcel number and which is carried on the secured property tax roll of the County of Humboldt.

D. "Special Tax" means the special tax imposed by this Article.

E. "Tax Administrator" means the Finance Director of the City of Arcata.

SEC. 2687. Tax Imposed.

A. An annual Special Tax in the amount set forth in Section 2690 is hereby imposed on every Parcel within the City on July 1 of each year. The Special Tax shall first be levied on July 1, 2021, for fiscal year 2021/2022.

B. The Special Tax constitutes a debt owed by the Owner of each Parcel to the City.

SEC. 2688. Collection of Tax.

The Special Tax shall be collected on each Parcel at the same time and manner as ad valorem property taxes collected by the County of Humboldt except as otherwise set forth in this Article. The Tax Administrator may alternatively elect to collect the Special Tax through direct billing.

SEC. 2689. Collection of Unpaid Tax.

The amount of the Special Tax, any penalty, and any interest imposed under the provisions of this Article shall be deemed a debt to the City. Any Person owing money under the provisions of this Article shall be personally liable in an action brought by the City for the recovery for such amount.

SEC. 2690. Tax Rate.

The rate for the Special Tax shall be thirty-seven dollars (\$37) per Parcel per year. The City Council may by resolution establish penalties and interest for nonpayment of the Special Tax.

SEC. 2691. Exemptions.

A. Nothing in this Article shall be construed as imposing a tax upon any person when imposition of such tax upon that Person would be in violation of the Constitution of the United States or that of the State of California.

B. Real property otherwise wholly exempted from ad valorem tax by state law shall also be exempted from any liability for the Special Tax.

C. It is the responsibility of any person who claims a tax exemption under the provisions of this Article to notify the Tax Administrator and provide sufficient proof of such exempt status.

SEC. 2692. Use of Tax Revenue.

All revenue from the Special Tax shall be used solely for purposes related to the maintenance, improvement, and expansion of Open Space in order to enhance the

availability of Open Space. The specific purposes for which funds from the Special Tax may be used are as follows:

- A. Construction of new trails, acquisition and expansion of Open Space;
- B. Acquisition in fee, easement, lease, or license of new Open Space;
- C. Improvement, operation, maintenance and/or monitoring of Open Space, including, but not limited to, the monitoring, restoration, enhancement and preservation of Open Space habitat areas, forests, and agricultural conservation easements;
- D. Protection of agricultural lands critical to green belt maintenance through the acquisition of conservation easements or fee title ownership;
- E. Acquisition of rights-of-ways and land needed to provide public access to City Open Space;
- F. Protection of natural biodiversity by protecting habitat and wildlife corridors critical to recreational opportunities in Open Space;
- G. Maintenance, replacement, expansion, addition, and improvement to park amenities including but not limited to play structures, equipment, restrooms, landscaping, street trees, play field areas, and site furnishings such as benches, picnic tables and trash receptacles; and
- H. Improvement of public access to existing Open Space;
- I. Open Space forest and trail maintenance to prevent wildfires;
- J. Planning, designing, managing, and administrative support for the above activities.

The proceeds of the Special Tax shall be applied only to these specific purposes.

SEC. 2693. Accountability.

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the Special Tax:

- A. A separate, special account, referred to as the Open Space, Parks, and Trails Special Tax Fund, shall be created into which all proceeds of the Special Tax, including penalties and interest earned on such proceeds, shall be deposited.
- B. The Finance Director shall annually prepare and submit to the City Council a report regarding the Special Tax Fund stating the amount collected and expended, the status of any project required or authorized to be funded as identified in this Article, as well as

any other information required by Government Code sections 50075.1 and 50075.3.

SEC. 2694. Amendments.

This Article may only be amended by a vote of the people if the amendment would result in the Special Tax being increased in a manner not authorized by this Article as originally approved by the voters, or if the amendment would substantially alter the purpose of the Special Tax. The City Council may enact other amendments, including but not limited to amendments necessary to implement or administer the Special Tax.

SEC. 2695. Termination of Tax.

The authority to levy the Special Tax shall remain in effect unless a later ordinance terminating said tax is adopted and approved by the voters.

SEC. 2696. Limitation on Actions.

Any action to challenge the validity or legality of any provision of this Article on any grounds whatsoever including, without limitation, the proceedings by which it was adopted, any substantive provision or any other defect shall be brought by court action commenced within ninety (90) days of the certification of the election results adopting this Article.