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JUN 25 2020

HUMBOLDT COUNTY
ELECTIONS

RESOLUTION NO. 190-68

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ARCATA PLACING AN OPEN SPACE, PARKS, AND TRAILS
SPECIAL TAX MEASURE
ON THE BALLOT FOR THE ELECTION TO BE HELD NOVEMBER 3, 2020**

WHEREAS, the City of Arcata acknowledges the benefits and value to the public health and welfare of providing a wide variety of recreational opportunities by acquiring, developing, and maintaining open space, parks, trails, forests, and habitat areas within the City; and

WHEREAS, in light of the foregoing benefits and considerations, the City wishes to enhance its commitment to maintaining the City's parks, forests, habitat areas and open space areas for the benefit to and enjoyment by the property owners in the City; and

WHEREAS, the City's current funding is insufficient to address growing demands on its trails, parks and open space lands and allow the City to continue protecting the parks and natural areas within the City's jurisdiction and planning area; and

WHEREAS, the City has conducted a number of planning processes resulting in the development of guiding plans and policies for the expansion, maintenance, and improvement of the City's public parks, natural areas, open space areas and trails as included, for example, within the City's General Plan, Climate Action Plan, Parks Master Plan, Open Space Protection Program Plan, Arcata Western Greenbelt, Forest Management Plan, Wetlands and Creeks Plan, and Arcata Bike and Pedestrian Master Plan; and

WHEREAS, a special tax would create a guaranteed source of local funding for the maintenance and enhancement of Arcata's parks, natural areas, and recreation facilities; and

WHEREAS, without a dedicated source of additional funding to invest in the ongoing improvement, acquisition and maintenance and improvement of Arcata's parks, trails and open spaces, the City would be unable to fully address needed maintenance obligations; and

WHEREAS, the proposed special tax to be submitted to the voters will be approved if two-thirds of voters voting on the measure vote in favor of it.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Arcata as follows:

1. Declaration of Findings. The foregoing recitals are true and correct and incorporated by reference.
2. Ballot Question. The following question shall be submitted to the voters of the City of Arcata at a special municipal election to be held on Tuesday November 3, 2020:

“To protect and preserve natural open space areas for future generations by: improving and maintaining parks, open spaces and trails; protecting land around creeks, rivers and streams to prevent pollution and improve water quality; protecting redwood forests, wildlife habitat, working lands, scenic hillsides, and agricultural land; expanding public access and trail systems; shall the City of Arcata levy a special tax of \$37 annually per parcel providing approximately \$175,000 annually until ended by voters, with citizen oversight and all funds benefitting local open space, as set forth in City Council Resolution 190-68?”

3. Municipal Code Codification. Upon approval of the foregoing question by two thirds affirmative vote of the voters voting on the question at the election, the City shall adopt the Open Space, Parks, and Trails, Special Tax attached hereto and incorporated herein, and the City Clerk is directed to codify said Special Tax by adding Article 6, Sections 2685-2696, to Chapter 5, Title II, of the Arcata Municipal Code.
4. Impartial Analysis. The City Attorney is directed to draft an impartial analysis of the measure.
5. Further actions. The City Clerk is directed to take all actions, including public notice, and publication of the measure, as required by elections law to place the measure on the November 3, 2020, ballot.
6. CEQA. This action is exempt from the California Environmental Quality Act (CEQA). The special tax to be submitted to the voters is dedicated to maintenance, improvements and acquisition of City parks, open space and trail facilities. However, the funding is not committed to any specific project; and any future decisions to approve particular projects utilizing the tax proceeds will be subject to environmental review at the earliest feasible time prior to the point at which such future decisions are made. As such, under CEQA Guidelines Section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have any such effect, the City would undertake the required CEQA review for that particular project at the earliest feasible time prior to approval of the project. Therefore, under CEQA Guidelines Section 15060, review under CEQA is not required prior to enactment of the tax.

This Resolution shall be effective upon its adoption.

Attachment: Proposed Special Tax Ordinance


DATED: June 17, 2020

ATTEST:



City Clerk, City of Arcata

APPROVED:



Vice Mayor, City of Arcata

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 190-68, passed and adopted at a regular meeting of the City Council of the City of Arcata, Humboldt County, California held on the 17th day of June, 2020, by the following vote:

AYES: WINKLER, PITINO, PEREIRA, WATSON

NOES: NONE

ABSENT: NONE

ABSTENTIONS: NONE



City Clerk, City of Arcata

(proposed)
TITLE II—ADMINISTRATION
CHAPTER 5—TAXATION
ARTICLE 6 — OPEN SPACE, PARKS, AND TRAILS
SPECIAL TAX

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.