

**RESOLUTION NO. 223-58**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ARCATA  
APPROVING THE FISCAL YEAR 2023/24 ANNUAL REPORT ON MEASURE A SPECIAL TAX  
FOR ALL NON-TAX EXEMPT PARCELS AND DIRECTING THE OPEN SPACE, PARKS AND  
TRAILS SPECIAL TAX BE COLLECTED THROUGH THE PROPERTY TAX ROLLS FOR  
FISCAL YEAR 2023/24**

**WHEREAS**, pursuant to the City Council’s adoption of Resolution No. 190-68 on June 17, 2020, a Special Tax Measure, Measure A, was placed on the ballot for the election held on November 3, 2020; and

**WHEREAS**, as said resolution states “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” while also excluding parcels that are exempt from property taxes such as schools, churches, fire district, city and other publically owned parcels; and

**WHEREAS**, California law permits the City of Arcata to enact a parcel tax on the privilege of using or having available municipal services (Government Code §37100.5). The tax is an annual tax of \$37 flat rate per parcel. Under Proposition 218, the parcel tax required adoption as a special tax requiring at least 2/3 voter approval, pursuant to Government Code §50075. As the special tax was approved by voters in November 2020, the parcel tax commenced on July 1, 2021, and will not expire until ended by voters; and

**WHEREAS**, Staff have determined that a more efficient and cost-effective method to collect this fee is to consolidate this billing with that of the County of Humboldt on its Secured Property Tax Bill; and

**WHEREAS**, Staff have prepared the Fiscal Year 2023/24 Measure A: Open Space, Parks, and Trails Special Tax Report (the “Annual Report”) for the imposition and collection of said special parcel tax.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Arcata hereby elects to have the Open Space, Parks, and Trails Special Tax charges collected on the tax roll in the same manner, by the same persons, and at the same time, together with and not separately from the general taxes, confirms the Fiscal Year 2023/24 Open Space, Parks, and Trails Special Tax as set forth in the Annual Report attached hereto and incorporated herein, and directs the Finance Director to file the Annual Report with the County Auditor-Controller no later than August 10, 2023.

This Resolution shall be effective upon its adoption.

Attachment: Fiscal Year 2023/24 Annual Open Space, Parks, and Trails Special Tax Report

Dated: June 7, 2023

APPROVED:

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Mayor, City of Arcata

ATTEST:

\_\_\_\_\_  
City Clerk, City of Arcata

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 223-58, passed and adopted at a regular meeting of the City Council of the City of Arcata, County of Humboldt, State of California, held on the 7<sup>th</sup> day of June, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

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City Clerk, City of Arcata