



***CITY OF ARCATA  
MEASURE A: OPEN SPACE, PARKS, AND TRAILS  
SPECIAL TAX  
FISCAL YEAR 2025/26***

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## **1. EXECUTIVE SUMMARY**

In 2020, pursuant to the City Council's adoption of Resolution No. 190-68, a special Tax Measure, Measure A: Open Space Parks, and Trails Special Tax, was placed on the ballot for the election held on November 3, 2020. The tax is an annual tax of \$37 flat rate per parcel. 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. The Measure excludes parcels that are exempt from property taxes such as schools, churches, fire district, city and other publicly owned parcels. Staff determined that collection of this fee would be consolidated with County of Humboldt's Secured Property Tax Bill.

Section 50075, et seq. of the California Code authorizes cities to impose special taxes, approved by a two-thirds vote of the members of the legislative body. Revenue from this special tax now funds acquisition, improvements and maintenance of the City's parks, trails, forest and open spaces. This additional funding allows the City to qualify for future cost share grants to acquire land or easements, to construct a trail or habitat restoration work, or implement a park improvement. Many grant funding sources also require upfront design, permitting, and environmental and legal review to be conducted to qualify for funding. This steady funding source for cost share and pre-project work will be invaluable for the City to move potential projects to the implementation stage. Additional revenue will also allow for improved maintenance of existing park facilities, waterways and natural areas, and safety measures to meet the community's expectations.

To ensure oversight of the Special Tax, an Open Space Special Tax Ad Hoc group was formed. The Ad Hoc Group is comprised of two representatives from each of the three City committees with a purview around open space: Wetlands and Creeks, Forest Management, and Parks and Recreation. The Ad Hoc Group confirmed the following timeline and process for making Open Space Special Tax recommendations to the City Council each year:

Summer – Staff compile past fiscal year Special Tax expenditures and share upcoming City and Department priorities.

Fall – Committees review priorities and progress from last fiscal year and suggest any updates to Open Space Special Tax priorities. Select two representatives to be part of ad hoc group.

Winter – Ad Hoc group meets. Group assesses progress on past fiscal year priorities and recommends priorities for Special Tax expenditures for following fiscal year.

Early March – Hold a City Committee meeting at which Ad Hoc members share the group's recommendations and the committee considers recommending to the City Council.

Spring – Environmental Services staff share recommendations with Council during goal setting and incorporate recommendations into draft department budget.

June – Council consider and adopt draft next fiscal year budget.

## **2. ASSESSMENTS**

## **2.1. Method of Assessment**

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The rate for each taxable real property parcel in City Limits was set by City Council via Resolution 190-68 on June 17, 2020 and then passed by voters on November 3, 2020. The number of taxable real property parcels in City Limits was determined by subtracting the number of non-taxable real property in Arcata, which was supplied to the City by Humboldt County Assessor's office, from the number of real property parcels.

The authorized amounts and rates for Measure A: Open Space Parks, and Trails Special Tax are as follows:

<b>Parcel Classification</b>	<b>Rate</b>
Taxable Real Property in City Limits	\$37.00
Property Tax Exempt	\$0.00

The following table summarizes the estimated annual levy by Classification of parcel:

<b>Parcel Classification</b>	<b>Number of Parcels</b>	<b>Levy Total</b>
Taxable Real Property in City Limits	4,569	\$ 169,053
Total		\$ 169,053

## **2.2. Collection of Fees and Charges**

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The Measure A: Open Space Parks, and Trails Special Tax will be collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, the City's general taxes.

## **3. LIST OF SPENDING**

Following the intention of the Special Tax to support stewardship, acquisition and increased public access to the City's open space, forest, and parks, the City has implemented several Open Space, Parks & Trails Special Tax priority projects in the past year which were recommended by the Ad Hoc group and budgeted by the Council in the 2024-25 fiscal year. This funding made a large impact throughout the City's parks, trails and open spaces. FY 2024-25 projects included hiring of an Arcata Marsh Groundskeeper part time position to augment vegetation maintenance and stewardship in the Marsh, general park stewardship which resulted in playground equipment replacement at Windsong Neighborhood Park & Greenview and Larson Park repairs, completion of the Margaret Lane Trailhead ramp at Sunny Brae Forest, Jacoby Creek Gannon Slough Wildlife Area rehabilitation and new fencing, replacement of the Hoot Creek bridge in Jacoby Creek Forest, a contribution towards the Arcata Ball Park Improvement Project and continuing to advance restoration grants and fish monitoring in Janes and Jolly Giant Creeks.