

The following information is a distillation of the Powerpoint slide deck presented to the CSA 18 Advisory Board’s Special Meeting on 5/17/18.

**1. History and Formation of CSA 18:**

CSA 18 was established in 1973 via LAFCO Resolution #73-10 and Marin County Board of Supervisors Resolution #73-242 and #2006-112. CSA 18 was established for the purposes of providing “local park and recreation facilities and services.” Although the acquisition of San Pedro Mountain was not specifically listed, CSA 18 Boundaries were created to include parcels within the San Pedro Mountain viewshed that were unincorporated at that time. A map illustrating the Marin LAFCO CSA 18 boundary is attached.

A separate entity within the CSA 18 boundary—known as the Gallinas Community Services District (CSD)—was formed in 1957 for the purposes of developing and maintaining the local parks and sewer system. In 1964 this sewer system maintenance and management was transferred to the Las Gallinas Valley Sanitary District, while the CSD continued to develop and maintain parks.

In 1979 Prop 13 was established, which held property taxes at 1%. CSA 18 bond payments continued but were collected separately from the 1% basic tax.

In 1986 the Gallinas CSD was dissolved via Marin County Board of Supervisors Resolution #86-34 (attached), resulting in all property tax revenues of the CSD getting transferred to a “Zone of Benefit” now serving the “Gallinas Village Community.” Through this BOS action CSA 18 becomes the revenue collection entity by which funds are collected for the purposes of local park and recreation facilities and services- and expended per the advice of CSA 18 Advisory Board Members. Zone of Benefit boundary map is attached.

**2. Conclusions and Implications of “Zone of Benefit” creation:**

- CSA 18 Advisory Board Members must reside within the CSA 18 LAFCO boundary; no specific language exists in Bylaws requiring members to live within the Zone of Benefit boundaries.
- While property tax payments within the greater CSA 18 area can vary significantly from resident to resident—based on varying property values and time of purchase—the total tax paid to the county is not greater for those living within the Zone of Benefit.
- Projects funded by CSA 18 must be located within the CSA 18 LAFCO boundary. There is no specific language in any formation or dissolution documents requiring projects to be located within the footprint of the “zone of benefit” (formerly the Gallinas CSD footprint).
- CSA 18 Advisory Board members should develop a set of criteria for selecting and funding projects- which would include a discussion or framework for determining whether potential projects would be a “benefit” to “zone of benefit” residents.

- CSA 18 Advisory Board members will continue to make recommendations to the BOS concerning local services, per Marin County Board of Supervisors Resolution #86-34 sec.4.

Prepared by:

James Chayka  
Superintendent- Marin County Parks  
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