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Westport Municipal Advisory Council

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March 17, 2023

Supervisor Dan Gjerde

Mendocino County Board of Supervisors 501 Low Gap Road, Room 1010
Ukiah, CA 95482

Subject: Mendocino Coast District Hospital parcel tax (Measure C)

We seek a remedy for a serious problem involving implementation of Measure C, a special tax approved by voters in 2018 to benefit the Mendocino County District Hospital in Fort Bragg. That measure specifically exempted parcels owned by nonprofits who file valid BOE 267 Exemption Claims with the County Assessor. Yet the Mendocino County Tax Collector continues to inappropriately levy taxes against such exempt organizations and refuses to take the threat of a tax lien off the books for those that have not paid the inappropriate charges.

After conversations with the Assessor and Tax Collector it appears the County paid the MCHD for all the parcels in the district and then collected the tax from the property owners with Annual Secured Tax Statements. The Tax Collectors' position is that all owners must pay the tax and then, if they are exempt, the nonprofit may request a refund from MCHD. That does not comport with the wording of the tax measure. We are concerned that this places an inappropriate burden on exempt property owners who should not have received the levies in the first place.

There are two 501(c)(3) nonprofits in our area of interest that are exempt from all property taxes based on claims filed with the County Assessor. Those nonprofits are the Westport Village Society and the Westport Community Church. WVS has not paid the Measure C levies issued by the Tax Collector since inception in FY 2019. WCC initially paid the levies and later received only a partial refund from MCHD. Both exempt entities should have their records cleared, any monies paid refunded and the threat of liens and tax sales expunged from their records in the Tax Collector's files.

We bring this to your attention not only for the sake of these nonprofits in our sphere, but also for others in the County who may be struggling with the same issue. Additional tax measures have been passed and those also specifically exclude property taxation of exempt nonprofits. The nonprofits in our County provide valuable benefits to our population and we feel they should not be burdened with the consequences of this mistaken procedure.

We appreciate your efforts and those of the BOS to remedy this problem.

Sincerely,

A handwritten signature in black ink that reads "Bill Knapp".

Bill Knapp, WMAC Vice-Chair

cc: Mendocino Co. Board of Supervisors Clerk