



## COUNTY OF LAKE

Office of the County Clerk/Auditor-Controller

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Cathy Saderlund  
Auditor-Controller/County Clerk

Amanda Johnson  
Property Tax Coordinator

Ref. No. 20L-020

September 30, 2019

Honorable Andrew Blum  
Presiding Judge – Lake County Superior Court  
255 North Forbes Street  
Lakeport, CA 95453

Honorable Board of Supervisors  
Tina Scott, Chairperson  
255 North Forbes Street  
Lakeport, CA 95453

Although no formal response to items presented in the 2018-2019 Grand Jury Report were requested of the Auditor-Controller/County Clerk, upon review of Grand Jury responses submitted to the Lake County Board of Supervisors for the agenda of October 1, 2019, I noted references made to the duties and responsibilities of the Auditor-Controller that require clarification.

*Lake County's Fire Protection Districts: Keep Calm and Carry On*

*F-3: The "units of benefit" language and variable parcel-tax calculations on the ballot measures are confusing to many voters*

*F-4: The parcel-tax rates are inconsistent across even comparable FPDs, while the services rendered are universal*

*R-2: Proposal of flat-rate parcel taxes would be less confusing to voters than the current "units of benefit" calculations. (F-3, F-4)*

Responses submitted by the Assessor-Recorder and Treasurer/Tax Collector identified the Auditor-Controller's Office as the office that *"calculates and controls which parcels receive the charges"*.

With respect to a voter approved parcel tax that is allowable by statute to be placed on the property tax roll, the Auditor-Controller's Office facilitates the placement of those charges on the tax roll in accordance with the voter approved measure and governing body resolutions and/or ordinances. The Auditor-Controller has no authority over ballot measure manner or language. The calculation and parcels impacted by a parcel tax are the responsibility of the public agency that has received voter approval for the parcel tax.

To further assist the public and the Grand Jury in the mechanisms by which fire protection parcel taxes may be levied, I have included Government Code §53978 as reference. I have also included Ordinance No. 1819-01 approved by the Lakeport County Fire Protection District governing body as an example of the how a parcel tax measure is then submitted to the Auditor-Controller for processing.

As both your Assessor-Recorder and Treasurer-Tax Collector indicated, the County tax collection process is complex and the interrelated statutory duties of the three offices can be difficult to identify and understand at quick glance.

As always, I appreciate the opportunity to provide information pertaining to the services and statutory responsibilities of the Auditor-Controller/County Clerk. I also recognize and appreciate the service of the members of the Civil Grand Jury and will continue to respond to inquiries as necessary and requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Cathy Saderlund". The signature is fluid and cursive, with the first name "Cathy" being more prominent than the last name "Saderlund".

Cathy Saderlund  
Auditor-Controller/County Clerk

cc: Richard Ford, Assessor-Recorder  
Barbara Ringen, Treasurer-Tax Collector

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ARTICLE 16. Police and Fire Protection Funds [53970 - 53979]

( Article 16 added by Stats. 1979, Ch. 397. )

53978.

(a) Any local agency which provides fire protection or prevention services directly, by contract with another local agency, or which provides such services pursuant to Section 25643 of this code or the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code, or which provides police protection services, may, by ordinance, determine and propose for adoption a special tax for fire protection and prevention provided by the local agency, or a special tax for police protection services provided by the local agency, or both of such special taxes if both such services are provided by the local agency, other than ad valorem property taxes, pursuant to this section. The legislative body may establish zones or areas within the local agency and may restrict the levy of the special tax to those zones or areas. Such proposition shall be submitted to the voters of the affected area or zone, or of the district, and shall take effect upon approval of two-thirds of the voters voting upon such proposition. The local agency which fixes such a special tax shall not, however, impose such tax upon a federal or state governmental agency or another local agency.

(b) The ordinance submitted to voter approval pursuant to subdivision (a), shall specify the amount of each of such special taxes. Each of such special taxes shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the local agency to which fire protection services or police protection services are made available, for the purpose of obtaining, furnishing, operating, and maintaining fire suppression and police protection equipment or apparatus or either such service, respectively, for paying the salaries and benefits to firefighting and police protection personnel or either such personnel, respectively, and for such other necessary fire protection and prevention expenses and police protection expenses, respectively, or either such expenses of the local agency in such area, zone, or local agency to which fire protection and prevention services or police protection services, or both, are made available.

An ordinance which sets a maximum amount of the tax to be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, and which permits the local agency proposing the tax to determine the amount to be levied, annually, within the maximum amount, shall satisfy the requirements of this section. However, in no case shall the amount of the tax to be levied exceed the maximum amount established by the ordinance without the approval of the voters as prescribed in subdivision (a).

(c) The amount of each such special tax established by the legislative body, and approved by the voters of the local agency, may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention services or police protection services, respectively, in the affected area, and may restrict such charges to areas lying within one or more zones or areas established in such local agency.

(d) The legislative body may provide for the collection of the special taxes in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the local agency, or by the county on behalf of the local agency. If such special taxes are collected by the county on behalf of the local agency, the county may deduct its reasonable costs incurred for such service before remittal of the balance to the local agency.

(e) The revenues from each of such special taxes shall be used for the service for which it was imposed, and for no other purpose.

(f) This section does not limit or prohibit the levy or collection or any other fee, charge, or tax, or any license or service fee or charge for fire prevention or protection services or police protection services as provided by other provisions of law.



**EXHIBIT A**

**ORDINANCE NO. 1819-01**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE LAKEPORT COUNTY FIRE PROTECTION DISTRICT  
ESTABLISHING MAXIMUM SPECIAL PARCEL TAX RATES  
FOR FIRE PROTECTION AND PREVENTION AND RELATED SERVICES**

**WHEREAS**, the Lakeport Fire Protection District (“District”) is a public agency of the State of California, formed and existing pursuant to the California Health and Safety Code (HSC § 13800 *et seq.*); and

**WHEREAS**, on November 25, 1996, the Board of Directors of the District (“Board”) enacted Ordinance No. 9697-1 calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on December 2, 1996, the City Council of the City of Lakeport (“City”) enacted Ordinance No. 784 (96) calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on November 22, 1999, the Local Agency Formation Commission (LAFCO) of Lake County completed the annexation of the City of Lakeport Fire Department by the District, and all rights and obligations under Ordinance No. 784 (96) transferred to the District; and

**WHEREAS**, the District provides fire protection services to the Lakeport and Finley areas of Lake County; and

**WHEREAS**, current funding is not adequate to cover the costs of administering and operating the District; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution, Section 13913 of the California Health and Safety Code, and 53978 of the California Government Code authorize the District to adopt a parcel tax, subject to two-thirds approval of the voters voting on the measure; and

**WHEREAS**, the parcel tax may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention; and

**WHEREAS**, on February 5, 2019, the Board held a noticed public hearing and thereafter approved Resolution No. 1819-13 calling an all-mail ballot election for May 7, 2019 submitting this Ordinance to the voters of the District.

**NOW, THEREFORE, BE IT ORDAINED**, by the Board of Directors of the Lakeport County Fire Protection District as follows:

Section 1. **Recitals.** The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

Section 2. **Purpose.** The purpose of the Parcel Tax is to provide funding to decrease response times and increase fire protection and emergency medical services including, without limitation, providing funding for the operation of local fire stations, and maintaining and replacing outdated firefighting equipment.

Section 3. **Definitions.**

"Parcel" means the land and improvements thereon, designated by a parcel number on the assessor's parcel map and carried on the secured property tax roll of Lake County.

"Developed Parcel" means any parcel upon which an improvement exists.

"Improvement" means those items included within the Revenue and Taxation Code Section 105 definition of improvement, except for: a) fence, poles and walls that are not a part or connected to a structure; b) trees and vines.

"Year" or "Fiscal Year" means the period of July 1 through the following June 30.

"Taxpayer" means the assessee of the property shown on the secured tax roll or the person or legal entity actually paying the tax, if different from the assessee.

"District" means Lakeport Fire Protection District.

Section 4. **Special Parcel Tax.** Subject to two-thirds approval of the voters, this parcel tax will become effective as of July 1, 2019. The parcel tax will be levied up to the maximum rate of \$6.14 per benefit unit. Beginning July 1, 2020, these rates may increase annually by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%. The tax will be collected by the Lake County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. In the event the Tax Collector does not issue a property tax bill for a particular parcel, a direct invoice may be sent. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Lake County Tax Assessor or other appropriate County tax official (the "County") will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the parcel tax, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the parcel tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in coordination with the County as necessary.

The Board may make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures, as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

Section 5. **Rates.** The parcel tax shall be levied upon each parcel of real property wholly or partly located within the District at the following rates, subject to any exemptions or increases set forth in this Ordinance:

**Parcel Tax Rates:**

Units of Benefit Table

The amount of tax shall be determined by the following units of benefit per assessor parcel.

Residential

Single Family Dwelling	30 Units per dwelling
Mobile	30 Units per living unit
Mobile In Park	30 Units per living unit
Duplex	30 Units per living unit
Multi-Family or Apartments	15 Units per living unit

Other

Convalescent & Rest Homes	70 Units
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Commercial industrial/institutional

0-999 Building Sq. Ft.	50 Units
1,000 - 4,999 Building Sq. Ft.	75 Units
5,000 - 9,999 Building Sq. Ft.	100 Units
10,000 + Building Sq. Ft.	150 Units

**\*\*\* IN ADDITION TO THE ABOVE UNITS THE FOLLOWING EXTRA UNITS APPLY TO COMMERCIAL/INDUSTRIAL IMPROVEMENTS \*\*\***

More than one business in a building	75 Units per additional unit
Hotels & Motels	
0-10 Rooms	25 Units
Over 10 Rooms	1 Unit per room over 10

All Land Use

Vacant

Vacant 0 – 5 Acre	10 Units
Vacant 5.01 – 10 Acres	15 Units
Vacant 10.01 + Acres	20 Units

Parcel category will be determined annually based upon Lake County Assessor and/or other verifiable data.

Beginning in Fiscal Year 2020/2021 these rates may increase annually over the prior fiscal year by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%.

**Section 6. Protection of Funding.** Current law forbids any decrease in State or Federal funding to District because of its adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this local funding measure, then the amount of the parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding; as a result, whether directly or indirectly, no funding from this measure may be taken away by the State or Federal governments.

**Section 7. Accountability Provisions.** The following accountability measures, among others, will apply to the parcel taxes levied in accordance with this Measure: (a) the specific purposes of the parcel tax must be those purposes identified herein; and (b) an annual written report must be made to the Board of Directors showing (i) the amount of funds collected and expended from the proceeds of the parcel taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel taxes, as identified above.

**Section 8. Changes to Ordinance.** With the exception of Section 5, the Board is hereby authorized to make any changes to this Ordinance as may be convenient or necessary to comply with the intent of this Ordinance and requirements of law.

**Section 9. Severability.** If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

**Section 10. Successors.** To the fullest extent permitted by law, this Ordinance and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.

**Section 11. Effective Date.** This Ordinance shall take effect immediately upon approval of two-thirds of the voters who cast ballots at special election to be held on May 7, 2019.



The foregoing ordinance was approved by the Board of Directors at a special meeting thereof on the 5th day of February, 2019, by the following vote:

AYES: Chairman Whitehead and Directors Davidson, Williams, Gabe and Flora.

NOES: . None

ABSENT: None

ABSTAINING: None

Attest:



District Secretary



Chairman

Approved as to Form:



Mark Velasquez, General Counsel

