BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. 2018-19 01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT CALLING A SPECIAL ELECTION FOR TUESDAY, NOVEMBER 6, 2018, ON AN ORDINANCE AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE COSTS OF PROVIDING AUTHORIZED SERVICES AND EXERCISING OTHER RIGHTS AND POWERS OF THE DISTRICT, INCREASING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE MAXIMUM PERIOD ALLOWED BY LAW TO ALLOW THE USE OF THE PROCEEDS OF THE SPECIAL TAX, AND REQUESTING THAT THE ELECTION BE CONSOLIDATED WITH ANY OTHER ELECTION HELD ON THE SAME DATE IN THE SAME TERRITORY

RESOLVED, by the Board of Directors ("the Board") of the South Lake County Fire Protection District ("the District"), that:

Whereas, in 2002, District voters approved District Resolution 2002-06, which established a District-wide parcel tax for staffing and operational costs for the District services; and

Whereas, the amount of revenue available to the District from property taxes and District Resolution 2002-06 is inadequate to meet the current costs of providing authorized services and exercising other rights and powers of the District; and

Whereas, a special tax to replace the tax in District Resolution 2002-06 would provide a larger stable source of supplementary revenue to assist in meeting such costs; and

Whereas, Article XIII A, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code authorize the Board, following notice and hearing, to propose the adoption of such an additional special tax and to submit the proposition to the voters of the District; and

Whereas, the Board desires to propose an ordinance authorizing the District to repeal District Resolution 2002-06 and to impose and levy a special tax to assist the District in meeting the current costs of providing authorized services and exercising other rights and powers of the District; and

Whereas, state law requires that such an ordinance be submitted to the voters of the District for their approval, and authorizes the Board to call a special election for that purpose and to request consolidation of the election with any other election held on the same date in territory that is the same or is in part the same;

NOW, THEREFORE, the Board hereby resolves and orders as follows:

- 1. The Board finds and declares that the amount of revenue currently available to the District from property taxes is inadequate to meet the costs of providing authorized services and exercising other rights and powers of the District.
- 2. The Board finds and declares that repealing District Resolution 2002-06 and imposing a special tax is necessary to establish a larger stable source of supplementary revenue to assist the District in meeting the current costs of providing authorized services and exercising other rights and powers of the District.
- 3. The Board finds and declares that the District has complied with all laws requiring notice of the actions contained herein, and has held a public hearing as required by law.
- 4. The Board determines that an ordinance authorizing the District to impose and levy a special tax having a maximum rate of \$10.00 per benefit unit to assist the District in meeting the costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District, shall be presented to the voters of the District. The Board further determines that the form of the ordinance, which is hereby designated Ordinance No. 2018-19 01, shall be as set forth in Exhibit "A," attached hereto and incorporated herein by this reference. Pursuant to state law, Ordinance No. 2018-19 01 shall not go into effect unless it is approved by two-thirds of the votes cast by voters of the District voting upon the question of its approval.
- 5. The Board hereby calls a special election for Tuesday, November 6, 2018, and directs that the foregoing proposition shall be submitted to voters of the District at the election in the following manner:
- (a) There shall be included on the ballot to be marked by the voters of the District, in addition to any other matters required by law, ballot language in the following form:

"In order to continue to provide sufficient funding for fire and emergency medical services, shall South Lake County Fire Protection District Ordinance No. 2018-19 01 be approved authorizing the District to impose and levy a special tax having a maximum rate of \$10.00 per benefit unit and increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, be approved?"

(b) The ballot to be used at the election shall be both as to form and matter containe	d
therein such as may be required by law. On the ballot, in addition to any other printed matter required	
by law, opposite the measure to be voted upon and to its right, the words "yes" and "no" shall be	
printed on separate lines with voting squares.	

- (c) The Lake County Registrar of Voters is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary to properly and lawfully conduct the election.
 - (d) The Lake County Registrar of Voters shall give all notices required by law.
- (e) Arguments for and against the measure may be, and other analyses provided for by law shall be, submitted in accordance with law.
- (f) It is hereby requested that the election be consolidated with any other election held on the same date in territory that is the same or in part the same.
- (g) The canvass of ballots cast at the election shall be conducted in accordance with law.
- 6. The Clerk of the Board is directed to forward a certified copy of this resolution to the Lake County Board of Supervisors and to the Lake County Registrar of Voters.

THE FOREGOING RESOLUTION was introduced at a meeting of the Board on July 17
2018 by Director Bostock , who moved its adoption, seconded by
Director Hobera, and ordered adopted by the following vote:
J

AYES: 4 NOES: 0 ABSTAIN: 0 ABSENT: 1 - Garda

WHEREUPON, the President declared the foregoing resolution adopted, and SO ORDERED.

President, Board of Directors

South Lake County Fire Protection District

Attest:

BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT COUNTY OF LAKE, STATE OF CALIFORNIA

ORDINANCE NO. 2018-19 01

AN ORDINANCE OF THE SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX

The people of the South Lake County Fire Protection District ordain as follows:

SECTION I. DEFINITIONS.

For the purposes of this Ordinance, the following words and phases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

"Board of Directors" means the Board of Directors of the South Lake County Fire Protection District.

"District" means the South Lake County Fire Protection District in Lake County, California.

"District Resolution 2002-06" means parcel tax measure which was approved by a two-thirds vote of the qualified electors of the South Lake County Fire Protection District in 2002.

"Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Lake, or an assessment of a structural property on the unsecured tax rolls of the County of Lake, or an assessment made by the State Board of Equalization.

"Special Tax" means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

SECTION II. AUTHORITY.

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

SECTION III. DETERMINATION OF NECESSITY.

The amount of revenue available to the District from property taxes and District Resolution 2002-06 is inadequate to meet the cost of continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a larger stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

SECTION IV. PURPOSE OF SPECIAL TAX.

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the costs of (1) continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

SECTION V. REPEAL OF DISTRICT RESOLUTION 2002-06.

If the voters of the District approve the special tax proposed in this Ordinance, District Resolution 2002-06 shall be repealed.

SECTION VI. SPECIAL TAX AUTHORIZATION AND LIMIT.

The Board of Directors is authorized to impose and levy a special tax, for the purpose as specified in Section IV of this Ordinance, on each parcel of real property located within the boundaries of the District at a rate not to exceed \$10.00 per benefit unit for the first year and is to be adjusted each year thereafter by the change in the consumer price index. If at any time the consumer prices index resulted in anything less than zero, the special tax rate would remain at the previous year's rate in an effort to maintain the current level of services. Furthermore, such a special tax shall not be imposed upon property of a federal, state or local government agency. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

The special tax shall be imposed in accordance with the schedule for Units of Risk attached hereto as Exhibit A. Each land use within a parcel is subject to Units of Risk computation and the total of all uses on a parcel shall be computed to be the tax due to the District.

SECTION VII. REPORT AND HEARING ON SPECIAL TAX.

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this ordinance. At the public hearing, the Board of

Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

SECTION VIII. ANNUAL REPORT ON SPECIAL TAX REVENUES.

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

SECTION IX. NOTICE OF HEARING.

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

SECTION X. COLLECTION.

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Lake. The Lake County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Lake County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the California Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

SECTION XI. SEVERABILITY CLAUSE.

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the South Lake County Fire Protection District hereby declare that they would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION XII. EFFECTIVE DATE.

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 6, 2018.

APPROVED, by a two-thirds vote of the voters of the South Lake County Fire Protection District at the special election held on November 6, 2018, and

SO ORDERED.

ATTEST:

President, Board of Directors

South Lake County Fire Protection District

Clerk of the Board of Director

EXHIBIT A

<u>Units of Risk Table</u>
The amount of tax shall be determined by the following units of risk per assessor parcel.

All Land Uses Vacant Land 0 to 1 Acre	Units 16	Description Undeveloped Land
Vacant Land 1.01 to 5 Acres	17	Undeveloped Land
Vacant Land 5.01 to 10 Acres Vacant Land 10.01+ Acres	18	Undeveloped Land
vacant Land 10.01+ Acres	20	Undeveloped Land
Orchards/Vinyards/Field Crops	Units	Description
0 to 1 Acre	16	
1.01 to 5 Acres	17	
5.01 to 10 Acres	18	
10.01 to 50 Acres	19	
+50.01 Acres	20	
Residential/Agricultural Units	Descripti	ion
Misc. Building	25	Multiple use structure that does not include a bathroom or kitchen improvements
Single Family Dwelling	20	
Single Parcel w/Multiple Dwellings	10	Per additional dwelling in addition to 20 unit base charge
Duplex	40	
Triplex	45	
Mobile Homes	30	Must have wheels & axles attached & not in a park
Multi Family/Apts.	45	Plus 5 units for each living unit
Convalescent & Rest Homes 70		
Commercial/Industrial Properties	Units	Description
Hotels/Motels	30	Plus 5 units per room
Mobile Home Park/Campground	75	Plus 5 units per space occupied of vacant
Building 0-999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	
Multiple Businesses within a Building	30	Per business in addition to Sq. Ft base charge
Institutional	Units	Description
Building 0 - 999 Sq. Ft.	165	ar was all savan
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	
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