

**NORTHSHORE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2019-10  
A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NORTHSHORE FIRE PROTECTION DISTRICT OF LAKE COUNTY**

**A RESOLUTION ORDERING AN ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF THE ELECTION, FOR AN ELECTION TO BE HELD IN THE NORTHSHORE FIRE PROTECTION DISTRICT ON NOVEMBER 5, 2019, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL FIRE TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES, TO ADOPT INTENDED BALLOT LANGUAGE, TO APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, AND TO REQUEST ELECTION SERVICES BY THE LAKE COUNTY ELECTIONS DEPARTMENT**

**WHEREAS**, the Board of Directors (the "Board") of the Northshore Fire Protection District of Lake County (the "District") is authorized and charged to provide emergency response and fire protection services; and

**WHEREAS**, the Board of the Northshore Fire Protection District has determined that it is in the best interest of the community that the District continues providing necessary fire protection and emergency medical response services; but that the cost to provide adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

**WHEREAS**, the Northshore Fire Protection District currently collects four separate taxes (Nice Community Services District, approved in November 1996; Upper Lake Fire Protection District, approved in March 1997; Lucerne Recreation and Park District, approved in March 1997; Clearlake Oaks Fire Protection District, approved in August 2004) that were approved previously at different rates (the "Current Taxes"); and

**WHEREAS**, the Board has determined, in light of the increased demands on District emergency response and fire protection services, that it must request the support and approval by the voters to replace the Current Taxes with a new special tax on taxable real property within the District to provide increased, reliable and uniform revenues that can be used to fund the emergency response and fire protection services provided by the District; and

**WHEREAS**, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

**WHEREAS**, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

**WHEREAS**, the resolution of the governing body of the city or district shall specify the services requested; and

**WHEREAS**, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

**WHEREAS**, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

**WHEREAS**, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition or office to be filled is to appear upon the same ballot as that provided for the statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the Board of Supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

**WHEREAS**, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling for the election; and

**WHEREAS**, various district, county, state and other political subdivision elections may be or have been called to be held on November 5, 2019; and

**WHEREAS**, the Board has determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds of voters voting thereon, for the proposed special tax in order to be able to maintain fire protection and emergency medical response services; and

**WHEREAS**, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District, with all funds staying in the local community comprised of the District's boundaries; and

**WHEREAS**, if the proposed special tax is approved by the voters, it shall replace in its entirety the Current Taxes, with all funds from the proposed special tax staying in the Northshore Fire Protection District as one unified agency; and

**WHEREAS**, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

**WHEREAS**, Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTHSORE FIRE PROTECTION DISTRICT AS FOLLOWS:**

**SECTION 1. Call and Consolidation of Election.** The Board hereby orders an election be called and consolidated with any and all elections also called to be held on November 5, 2019, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the requests of the Board of Supervisors of the County of Lake, and to order such consolidation under Elections Code Section 10401 and 10403. This election is for the purpose of submitting to the qualified voters within the District, the question of the adoption of a special tax for fire protection and emergency response services.

**SECTION 2. Submission of the Special Tax to Voters and Voter Approval Requirement.** The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Northshore Fire Protection District for their approval or rejection. The voter approval requirement is two-thirds, so the special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein. If approved by the voters, the special tax shall continue until repealed by the Board or by the voters.

**SECTION 3. Request for Services.** Pursuant to Elections Code Section 10002 the Board hereby requests the Board of Supervisors to permit the Lake County Elections Department to provide any and all services necessary for conducting an election and agrees to pay for said services in full. The Board directs that the election be held on November 5, 2019, pursuant to Elections Code section 10418, with the ballot prepared by the Registrar of Voters of the County of Lake (the "Election Official"). The exact form of said question is included in Section 4 below and in Exhibit A. Said Election shall be held and conducted in conformity with the uniform District Election Law (Election Code Section 10402 et seq.).

**SECTION 4. Ballot Question.** The Lake County Elections Department shall conduct the election for the following measure to be voted on at the November 5, 2019 election:

To improve rapid, local emergency medical and fire services, hire firefighters, and replace outdated fire equipment/apparatus, shall the Northshore Fire Protection District replace the current tax, adopt a new annual special tax at \$126/residential parcel and other rates for other land-uses; raising approximately \$1,713,000 annually; with an optional yearly increase based on the CPI-West Region to start in 2023 up to 3%, reviewed by citizen's oversight committee; until ended by voters; with funds staying in Northshore Fire Protection District? (75 words)

Yes \_\_\_\_\_ No \_\_\_\_\_

**SECTION 5. Request to Print Measure Text.** The Lake County Elections Department is requested to print the full measure text in Exhibit A exactly as filed or indicated on the filed document in the Voter Guide for the November 5, 2019 election. Cost of printing and distribution of the measure text will be paid for by the District.

**SECTION 6. Authorization for Appropriations Limit Increase.** To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

**SECTION 7. Effective Date of the Special Tax.** This special tax shall be deemed established and shall be in effect as of the day following the election date of November 5, 2019, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and approved by the Board. The special tax shall be levied against all taxable real property within the District beginning with the 2020-21 fiscal year. If approved by the voters, the special tax shall continue until repealed by the Board or by the voters.

**SECTION 8. Use and Accountability of the Special Tax Proceeds.** The special tax shall be used solely for the purpose of providing fire protection, including both fire prevention and suppression; for emergency medical response services within the District; for additional staffing, equipment, and training; for the

replacement of aged-out fire apparatus and equipment; for the maintenance of facilities to safety compliance regulations and to allow better efficiencies in response times to the communities; for public fire prevention programs; for any responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and for any incidental expenses related to the collection of the tax.

**SECTION 9. Special Tax Imposed.** The Board proposes to adopt an annual special tax on each taxable parcel within the District as follows (which is more fully described in the proposed ordinance attached as Exhibit A to this Resolution, which shall be submitted to the County):

PROPERTY TYPE	RATE
<b>Residential</b>	
Single Family Residential / Secured Mobile Home: 1st unit	\$126.00
Multi Family Residential: additional units after 1st unit	\$94.50
Mobile Home Park / Campgrounds (per unsecured mobile home unit)	\$63.00
<b>Vacant</b>	
Vacant (unimproved, parking lot)	\$63.00
<b>Agricultural</b>	
Agriculture / Timberland	\$31.50
<b>Commercial / Industrial</b>	
Commercial / Industrial with building square feet (sf) less than or equal to 2,000 sf	\$189.00
Commercial / Industrial with building square feet greater than 2,000 sf and less or equal to 6,000 sf	\$441.00
Commercial / Industrial with building square feet greater than 6,000 sf	\$756.00

**SECTION 10. Adjustment of Tax Rate.** In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the maximum tax rate that may be charged will include an increase in future years, starting three years out in the Fiscal Year commencing July 1, 2023, by an annual adjustment of no more than 3% tied to the annual percentage change in the Consumer Price Index for the West Region (CPI-West Region), as of December of each year, with the amount of tax to be charged being set annually at an amount equal to or less than the maximum tax rate, upon approval by the Board. Under no circumstances can the tax rate charged be changed without the proposed modification of the rate charged for the special tax being placed on the agenda of the Northshore Fire Protection District Board of Directors' regular meeting with an opportunity for public input and discussion.

**SECTION 11. Independent Citizens' Oversight Committee.** The Board shall provide for an independent citizens' oversight committee to review expenditures of the proceeds of the tax in order to ensure that such proceeds are applied only to authorized purposes. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the Committee's operation and shall have the option to combine the Committee with any other existing bond or parcel tax oversight committee.

**SECTION 12. Levy, Collection, and Deposit of the Special Tax.** Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Lake property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard.

The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

**SECTION 13. Annual Reporting.** In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the Board at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

**SECTION 14. Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**SECTION 15. Validation Pursuant to Code of Civil Procedure Section 860 et seq.** Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void, or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the Northshore Fire Protection District on July 23, 2019 by the following vote:

AYES: BURTON BARNETTE SHEPHERD HAAS RINGUETTE  
NOES: NONE  
ABSTAINED: NONE  
ABSENT: NONE

  
James Burton  
Chairman of the Board of Directors

Attest:

  
Lisa Deas  
Clerk to the Board

## **EXHIBIT A**

### **AN ORDINANCE OF THE NORTSHORE FIRE PROTECTION DISTRICT ADOPTING A SPECIAL TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES (FULL TEXT OF SPECIAL TAX MEASURE) ORDINANCE # 2019-01**

The people of the Northshore Fire Protection District do ordain as follows:

#### Section 1. Findings.

The District hereby finds and declares that the District's ability to provide services depends upon the availability of funds to support those services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is responsible for emergency medical response and fire protection services to the communities of Witter Springs, Bachelor Valley, Blue Lakes, Upper Lake, Nice, Lucerne, Glenhaven, Clearlake Oaks, Bartlett Springs, and Spring Valley within Lake County.

#### Section 2. Authorized Special Tax Purposes.

The purpose of this special tax will be to provide improved, prompt local fire protection as well as rapid emergency medical response services for all residents, employees, and visitors within the Northshore Fire Protection District; to have firefighters that are available to respond to all emergencies; to train and equip firefighters; to hire additional staffing to replace lost positions; to provide funds for the replacement of aged-out fire apparatus and equipment and for the maintenance of facilities to safety compliance regulations; to provide public fire prevention programs; to be available for responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and to cover any incidental expenses related to the administration and collection of the tax.

#### Section 3. Definitions.

"Agricultural" means any parcel within the District that is used for agricultural, cattle, livestock, grazing, orchard, timber, dry farm, diversified agricultural, or other similar purposes as defined by the Lake County land use and zoning classifications.

"Board" means District Board of Directors.

"Commercial" or "Industrial" means each parcel within the District that contains a significant improved structure with a commercial or industrial use.

"CPI" means the annual percentage change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the West Region, measured as of December each succeeding year. In the event this index ceases to be published, the CPI shall be another index that is reasonably comparable to the Consumer Price Index for the West Region.

"Current Taxes" means the existing four separate parcel taxes approved previously at different rates, and currently collected by the Northshore Fire Protection District: Nice Community Services District, approved in November 1996; Upper Lake Fire Protection District, approved in March 1997; Lucerne Recreation and Park District, approved in March 1997; Clearlake Oaks Fire Protection District, approved in August 2004.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

“Residential” means each parcel within the District that contains a significant improved structure with a residential land use, including secured mobile homes not in a mobile home park (e.g., with water, power, sewer, utilities, bathrooms, etc.).

“Unsecured Mobile Home Unit” means any residential mobile home on a leased lot, pad, or land space in a mobile home park or campground for mobile homes.

“Vacant” means taxable unimproved land within the District that does not contain a significant improved structure (e.g., with water, power, sewer, utilities, bathrooms, etc.).

#### Section 4. Special Tax Ballot Question.

The question submitted to the voters shall read substantially as follows:

To improve rapid, local emergency medical and fire services, hire firefighters, and replace outdated fire equipment/apparatus, shall the Northshore Fire Protection District replace the current tax, adopt a new annual special tax at \$126/residential parcel and other rates for other land-uses; raising approximately \$1,713,000 annually; with an optional yearly increase based on the CPI-West Region to start in 2023 up to 3%, reviewed by citizen's oversight committee; until ended by voters; with funds staying in Northshore Fire Protection District? (75 words)

Yes \_\_\_\_\_ No \_\_\_\_\_

#### Section 5. Special Tax Rate.

The District proposes to levy a special tax on each taxable parcel of land within the District, to be collected (if approved by the voters) commencing July 1, 2020, based upon the following property type classifications and special tax annual rates:

PROPERTY TYPE	RATE
<b>Residential</b>	
Single Family Residential / Secured Mobile Home: 1st unit	\$126.00
Multi Family Residential: additional units after 1st unit	\$94.50
Mobile Home Park / Campgrounds (per unsecured mobile home unit)	\$63.00
<b>Vacant</b>	
Vacant (unimproved, parking lot)	\$63.00
<b>Agricultural</b>	
Agriculture / Timberland	\$31.50
<b>Commercial / Industrial</b>	
Commercial / Industrial with building square feet (sf) less than or equal to 2,000 sf	\$189.00
Commercial / Industrial with building square feet greater than 2,000 sf and less or equal to 6,000 sf	\$441.00
Commercial / Industrial with building square feet greater than 6,000 sf	\$756.00

Rates are subject to automatic annual adjustments described in Section 6 below.

Taxable parcels are those parcels that appear on the annual secured Lake County property tax roll and are billable for Northshore Fire Protection District services.

This special tax is adopted pursuant to Government Code sections 50075-50077.5, 53720-53730, and 61121(a), and other applicable law. For the Fiscal Year beginning July 1, 2020, and annually thereafter, the Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the Fiscal Year. If necessary to meet expenses, the Board may adjust the actual special tax rate during a Fiscal Year so long as the actual special tax rate does not exceed the maximum allowable special tax rate



for that Fiscal Year. If the Board elects to impose a lesser special tax in a Fiscal Year, then in any later Fiscal Year the Board may elect to impose up to the full authorized maximum special tax rate.

The special tax is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner.

#### Section 6. Automatic Adjustment.

The maximum tax rates listed on Section 5 will remain the same and will not be increased by the CPI for 3 years. Commencing July 1, 2023 and every July 1 thereafter, the special tax rates specified in Section 5 shall be automatically adjusted by the CPI or three percent (3%), whichever is less. Regardless of whether the special tax rate has been reduced to an amount below the maximum special tax rate pursuant to Section 5, the special tax rate applicable for the following year shall be the maximum special tax rate that would have otherwise been levied.

#### Section 7. Collection.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax. For Fiscal Year 2020-21 and thereafter, the special tax shall be collected by the Lake County Tax Collector in the same manner as, together with, and subject to the same penalties and interest as the regular County ad valorem property tax bill. Any unpaid taxes shall be subject to the same penalties for non-payment as are other District taxes, fees and/or charges. Any property owner owing money to the District under this ordinance shall be liable in an action brought in the name of the District for the collection of such amount, together with any penalties and interest.

#### Section 8. Separate Accounting and Expenditure.

The special tax revenues shall be deposited into a separate account for exclusive use by the Northshore Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors, which shall be exclusively for the purposes provided for herein.

#### Section 9. Independent Citizens' Oversight Committee.

The Board shall provide for an independent citizens' oversight committee to review the maximum annual tax rates, as well as the expenditures of the proceeds of the tax in order to ensure that such proceeds are applied only to authorized purposes. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the Committee's operation.

#### Section 10. Annual Reporting.

The District shall cause to be filed an annual report with its Board, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 - 50075.3 and 12463.2.

#### Section 11. Effective Date and Term.

This special tax shall be deemed established and shall be in effect as of the day following the election date of November 5, 2019, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and declared by the Board. If approved by the voters, the special tax shall be levied against all taxable real property within the District beginning with the 2020-21 fiscal year and shall continue until repealed by the Board or by two-thirds vote of the voters.



#### Section 12. Interpretation and Amendment.

Interpretations may be made by the Board by resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 5, 2019 election shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

#### Section 13. Severability

If any provision of this special tax measure or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision of application, and to this end the provisions of this special tax measure are declared to be severable.

#### Section 14. Appeals.

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

#### Section 15. Validation.

Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this ordinance or the approval of the special tax or increase in the spending limitation pertaining to the special property tax shall be commenced, if at all, within 60 days of the date of the effective date of the ordinance.

#### Section 16. Repeal of Current Taxes.

The Northshore Fire Protection District at present time collects revenues from four (4) previously approved parcel taxes as follows:

- Nice Community Services District, approved in November 1996
- Upper Lake Fire Protection District, approved in March 1997
- Lucerne Recreation and Park District, approved in March 1997
- Clearlake Oaks Fire Protection District, approved in August 2004

These current taxes, that were previously approved at different rates, shall be repealed and replaced entirely with the approval of the new Northshore Fire Protection District special tax, and all funds from the proposed special tax shall stay in the Northshore Fire Protection District as one unified agency.

I certify that this ordinance was adopted by a two-thirds vote of the people of the Northshore Fire Protection District on November 5, 2019.

By:

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Jim Burton, Chairman

Attest:

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Lisa Deas, Secretary