

Lake County Fire Protection District

ORDINANCE REPEALING LAKESHORE FIRE PROTECTION DISTRICT ORDINANCE NO. 0197 AND LOWER LAKE FIRE PROTECTION DISTRICT ORDINANCE NO. 96-97-2 AND IMPOSING A SPECIAL TAX INCREASE FOR FIRE PROTECTION AND PREVENTION, RESCUE, EMERGENCY MEDICAL SERVICES AND TRANSPORTATION, HAZARDOUS MATERIAL, AND OTHER SERVICES RELATING TO THE PROTECTION OF LIVES AND PROPERTY

ORDINANCE NO: 2016-1001

The Board of Directors of the Lake County Fire Protection District does ordain as follows:

SECTION 1. AUTHORITY

Section 4 of Article XIII A of the California Constitution permits special districts by two-thirds vote of their qualified electorate to impose a special tax on property. Health and Safety Code Section 13913 authorizes a fire protection district to impose a special tax pursuant to Government Code Section 53978 for fire protection and prevention services.

SECTION 2. PURPOSE AND INTENT

It is the purpose of this Ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax rolls of Lake County that are within the Lake County Fire Protection District and to expend the revenues therefrom, in order to augment funding for fire protection and prevention, rescue, emergency medical services and transportation, hazardous material, and other services relating to the protection of lives and property. This special tax shall repeal existing 1997 special tax for Lakeshore Fire Protection District and Lower Lake Fire Protection District.

The net revenues raised by this tax are to be used solely for the purposes of obtaining, furnishing, operating and maintaining fire suppression and emergency medical equipment or apparatus, for paying the salaries and benefits of firefighting and emergency medical personnel, and for other necessary fire protection and prevention, rescue, emergency medical services and transportation, hazardous material, and other services relating to the protection of lives and property.

Because the burden of this falls on property, it is a property tax, but is not determined according to nor is it in any manner passed on the value of the property. This tax is based, to the extent practical, upon the risk of fire or emergency services and the need for services to each parcel and the improvements thereon. Insofar as not inconsistent with this Ordinance, such provisions of the California Revenue and Taxation Code as related to ad valorem property taxes are intended to apply to the collection and administration of this tax. As authorized by Government Code Section

53978, this tax is not an ad valorem tax; the exemptions contained in or authorized by Article XIII of the California Constitution shall not apply.

SECTION 3. DEFINITIONS

The following definitions shall apply throughout this Ordinance:

1. "Parcel" means the land and improvements thereon, designated by a parcel number on an assessor's parcel map and carried on the secured property tax roll of Lake County. For purposes of this Ordinance, parcel does not include any land or improvements outside the boundaries of the Lake County Fire Protection District.
2. "Developed Parcel" means any parcel upon which an improvement exists.
3. "Improvement" means those items included within Revenue and Taxation Code Section 105 definition of improvements, except for:
 - a) Fences, poles and walls that are not a part of or connected to a structure; and
 - b) Trees and vines
4. "Year" or "Fiscal Year" means the period of July 1 through the following June 30.
5. "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.
6. "District" means the Lake County Fire Protection District.

SECTION 4. SPECIAL TAX & TAX RATE

The Board of Directors of the Lake County Fire Protection District is authorized to levy a special tax, for the purpose as specified in Section 2, on each parcel of real property located within the boundaries of the District at a rate not to exceed \$4.00 per benefit unit for the first year and is to be adjusted each year thereafter by the change in the consumer price index. Provided that if at any time the consumer price 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. However provided, that such a special tax shall not be imposed upon property of a federal, state or local government agency.

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

SECTION 5. SETTING THE TAX RATE

At a regularly scheduled Board Meeting in May of each year, the Board of Directors will set the tax rate for the next fiscal year by adoption of resolution, not to exceed the amount per benefit unit as set forth in Section 4 above.

SECTION 6. COLLECTION

The special tax shall constitute a lien against each parcel for which the tax is collected in accordance with Revenue and Taxation Code Section 2187.

The County of Lake shall be charged with the collection of this tax and shall deduct the reasonable costs incurred by the County from the taxes collected.

SECTION 7. SEVERABILITY

If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Directors of the District hereby declare that they would have adopted the Ordinance and each section despite the fact that any one or more sections, subsections, phrases or clauses be declared invalid.

SECTION 8. EFFECTIVE DATE

This Ordinance shall take effect for the 2017/2018 fiscal year for parcels with a lien date of January 1, 2017, upon its approval and confirmation of two-thirds of the registered voters in the District.

SECTION 13. ADOPTION

All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict and no further.

This Ordinance before the expiration of fifteen days after its passage shall be published at least once in a newspaper of general circulation in the County of Lake.

The forgoing ordinance was introduced before the Board of Directors on the 28th day of September 2016, and passed on the 26th day of October 2016 by the following vote:

Ayes: Cooper, Dean, Moore, Spriet, Thomas


Noes: None

Absent or abstain: Meisenbach, Watson



VICE-CHAIRPERSON OF THE BOARD

ATTEST:



Miasha Rivas
Clerk of the Board

Lake County Fire Protection District

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EXHIBIT A

UNITS OF BENEFIT TABLE

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

| All Land Uses: | # of Units | |
|---|------------|--|
| Vacant (1 acre or less) | 10 | |
| Vacant (1.01-5 acres) | 11 | |
| Vacant (5.01-10 acres) | 12 | |
| Vacant (10.01-50 acres) | 13 | |
| Vacant (50.01+ acres) | 14 | |
| Residential/Agricultural: | | |
| Single Family Dwelling | 30 | |
| Single parcel with multi-dwellings | 10 | per additional dwelling in addition to base charge |
| Duplex | 40 | |
| Triplex | 45 | |
| Multi-Family or Apts | 45 | Plus 5 units per living unit or apt over 3 |
| Mobile Home (not in a park) | 30 | |
| Convalescent & Rest Homes | 70 | |
| Commercial/Industrial (includes hotels & motels) | | |
| Building(s) 0-999 Sq. Ft. | 50 | |
| Building(s) 1,000-4,999 Sq. Ft. | 75 | |
| Building(s) 5,000-9,999 Sq. Ft. | 100 | |
| Building(s) 10,000+ Sq. Ft. | 150 | |
| Multiple business in a building | 25 | per business in addition to base charge |
| Hotel/Motel | 30 | plus 5 units per room |
| Mobile home park | 75 | plus 5 units per space (occupied or vacant) |
| Institutional | | |
| Building(s) 0-999 Sq. Ft. | 50 | |
| Building(s) 1,000-4,999 Sq. Ft. | 75 | |
| Building(s) 5,000-9,999 Sq. Ft. | 100 | |
| Building(s) 10,000+ Sq. Ft. | 150 | |