

ORDINANCE NO. 2021-01

**AN ORDINANCE OF THE TUOLUMNE COUNTY FIRE AUTHORITY IMPOSING
A SPECIAL PARCEL TAX FOR FIRE EMERGENCY RESPONSE, PREVENTION
AND SUPPRESSION SERVICES TO TAKE EFFECT UPON THE APPROVAL OF
TWO-THIRDS OF THE VOTERS VOTING ON THE PROPOSAL**

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The Board of Directors of the Tuolumne County Fire Authority ("Authority") ordains as follows:

SECTION 1: AUTHORIZATION, PURPOSE, AND INTENT.

It is the purpose and intent of this Ordinance to authorize the levy of a tax on parcels of real property on the secured property tax roll of Tuolumne County within the boundaries of the Authority as depicted in Exhibit A.

Pursuant to the authority of Government Code Section 50075 et seq., Section 53978, Section 6502, and other applicable law, following the certification of results of the June 8, 2021, special election, if two-thirds of the voters vote "yes" on the measure, there shall hereby be levied and assessed a special parcel tax by the Authority on all taxable parcels of real property within its boundaries, for each fiscal year. It is the purpose and intent of this ordinance to impose a special parcel tax for fire emergency response, prevention, suppression and related incidental services, including but not limited to acquiring, operating and maintaining fire prevention and suppression equipment, payment of personnel costs, and funding capital improvements.

SECTION 2: DEFINITIONS.

- A. "Parcel" means the taxable land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of Tuolumne County. For the purposes of this Ordinance, Parcel does not include any land or improvements owned by any governmental agency.
- B. "Assessor's Use Code" shall mean the use code adopted or used by the Tuolumne County Assessor to identify land use categories of real property. If the use codes are modified, the numbers specified herein shall be deemed modified to conform to the new code or designation reflecting the same or substantially similar categories identified herein.
- C. "Fiscal year" means the period of July 1 through the following June 30.

SECTION 3: SPECIAL PARCEL TAX IMPOSED.

A special parcel tax for the purpose specified in Section 1 of this ordinance shall be imposed on all taxable parcels of real property within the jurisdictional boundaries of the Authority as depicted in Exhibit A, each fiscal year until repealed by the voters. The Assessor's Use Codes

define certain classes of properties that appear on the assessment roll, which may be updated as necessary.

The maximum amount of the special parcel tax for each fiscal year shall be as follows, increased annually at the rate of 2% per year:

<u>Improved Status</u>	<u>Property Type</u>	<u>Assessor's Use Code</u>	<u>Maximum Rate</u>	<u>Per</u>
Unimproved	Residential	00; 02; 03; 04; 05; 06;	\$75.00	Parcel
Unimproved	Commercial	07; 08	\$75.00	Parcel
Unimproved	Miscellaneous	50; 51; 54; 55; 58; 59; 60; 61; 62; 64	\$75.00	Parcel
Improved	Residential	10; 11; 12; 13; 14; 15; 16; 17; 18; 19; 21; 22; 23; 24; 25; 26; 31; 32; 33; 34; 35; 36; 41; 42; 43; 44; 45; 46; 52; 53; 54; 56; 57	\$150.00	Parcel
Improved	Commercial	80; 81; 82; 83; 84; 85; 87	\$150.00	Parcel
Improved	Miscellaneous	13; 20; 30; 40; 59; 63; 64	\$150.00	Parcel

Before the beginning of each fiscal year beyond the first fiscal year the parcel tax is levied, the Board of Directors shall adopt a resolution to increase the maximum parcel tax to be levied upon the parcels for the upcoming fiscal year two percent (2%). Annually, the Board of Directors may set a lower parcel tax rate at its discretion.

The records of the Tuolumne County Tax Collector each year shall provide the basis for determining the calculation of the special parcel tax applicable to each parcel, with such corrections as deemed necessary by the Board of Directors to reflect the actual use and improvement of any parcel.

SECTION 4: SPECIAL FUND, USE OF TAX PROCEEDS.

Pursuant to Section 50075.1(c) of the Government Code, the Authority shall create an account into which the proceeds of this tax shall be deposited. Pursuant to Section 50075.1(b) of the Government Code, the proceeds shall be used by the Authority solely for the purpose of

providing fire emergency response, prevention, suppression and related incidental services, including but not limited to acquiring, operating and maintaining fire prevention and suppression equipment, payment of personnel costs, and funding capital improvements.

SECTION 5: TAXES AS LIENS AGAINST THE PROPERTY.

The amount of taxes for each parcel each fiscal year shall constitute a lien on such property in accordance with Revenue and Taxation Code Section 2187 and shall have the same effect as an ad valorem real property tax lien until fully paid. Said special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the Authority by the persons who own the parcel on the date the tax is due.

This tax is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution. Because the burden of this tax falls upon property, this tax also is a property tax, but this tax is not determined according to nor in any manner based upon the value of property; this tax is levied on a parcel, class of improvement, and use of property basis. Insofar as not inconsistent with this Ordinance or with legislation authorizing special taxes, and insofar as applicable to a property tax that is not based on value, such provisions of the California Revenue and Taxation Code and of Article XIII of the California Constitution as relate to ad valorem property taxes apply to the collection and administration of this tax (Severability Clause of Section 10).

SECTION 6: COLLECTION.

If the special tax is approved by two-thirds of the voters voting on the measure, the Authority's appropriations limit will be increased by the amount of this voter-approved tax. The taxes on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and shall be due to the County of Tuolumne. Insofar as feasible and insofar as not inconsistent with this Ordinance, the taxes are to be collected in the same manner in which the County of Tuolumne collects secured roll ad valorem property taxes. Insofar as feasible and insofar as not inconsistent with the Ordinance, the times and procedures regarding exemptions, due dates, installment payments, correction, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of this tax. Notwithstanding anything to the contrary in the foregoing, as to this tax: (1) the secured roll tax bills shall be the only notices required for this tax; and (2) the homeowners and veterans' exemptions shall not be applicable to this tax because such exemptions are determined by dollar amount of value.

SECTION 7: ADMINISTRATION AND AMENDMENT.

The Board of Directors of the Authority by resolution may adopt procedures or definitions for the implementation or administration of the special parcel tax. The Authority shall be empowered to amend this ordinance by an affirmative vote of its Board of Directors to carry out the general purposes of this ordinance, to conform the provisions of this ordinance to applicable

state law, to modify the methods of collection, or to assign the duties of public officials under this ordinance. In no event shall the Board of Directors amend this ordinance to increase the maximum amount of the special parcel tax established in Section 3 of this ordinance or modify the purposes for which the tax proceeds were established in Section 4 of this ordinance, unless approved by two-thirds of the voters voting thereon.

SECTION 8: EXEMPTIONS.

The special parcel tax shall not be imposed upon any parcel that is exempt from the special parcel tax pursuant to any provision of the United States Constitution, California Constitution, California State law, or any paramount law. The special parcel tax shall not be imposed upon any parcels which are classified by County Assessor's Use Codes as exempt from ad valorem property taxes. These exemptions include churches, non-profits and local governments that meet the standards for exemption from ad valorem tax.

SECTION 9: ACCOUNTABILITY.

Pursuant to Sections 50075.1(d), 50075.3 and 12463.2 of the Government Code, the auditor of the Authority shall file an annual report with the Board of Directors each year following imposition of the tax which report shall contain a description of the amount of funds collected and expended and the status of any project required or authorized to be funded as identified in this measure, if any.

SECTION 10: SEVERABILITY.

If any provision, 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 portion of the Ordinance. The voters hereby declare that they would have adopted the remainder of this Ordinance, including each provision, section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other provision, section, subsection, sentence, phrase or clause.

SECTION 11: EFFECTIVE DATE.

This Ordinance shall take effect immediately following the certification of results of the June 8, 2021, special election if approved by the number of voters required by law voting on the tax at an election, and taxes shall first be levied hereunder for the fiscal year beginning July 1, 2021.

SECTION 12: TERMINATION.

The levying of the parcel tax shall continue until repealed by the voters. In the event the Ordinance is repealed, Section 6 relating to collection and enforcement of liens or obligations for the special tax shall continue until collections have been completed.

SECTION 13: PUBLICATION.

A summary of this ordinance shall be published at least once before the expiration of 15 days after its passage in the Union Democrat, a newspaper of general circulation published in Tuolumne County, together with the names of members voting for and against the same.

SECTION 14: 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.

In regular session of the Board of Directors of the Tuolumne County Fire Authority, introduced on the 17th day of February, 2021, and finally passed and adopted this 5th day of March, 2021, on regular roll call of the members of said Board by the following vote:

Ayes: Bell, Kampa, Campbell, Foust, Garaventa

Noes: Ø

Abstain: Ø

Absent: Darby



Ryan Campbell, Chair
Board of Directors
Tuolumne County Fire Authority

ATTEST:

Secretary of the Board of Directors

By: [Signature] 3/5/21
Secretary Date

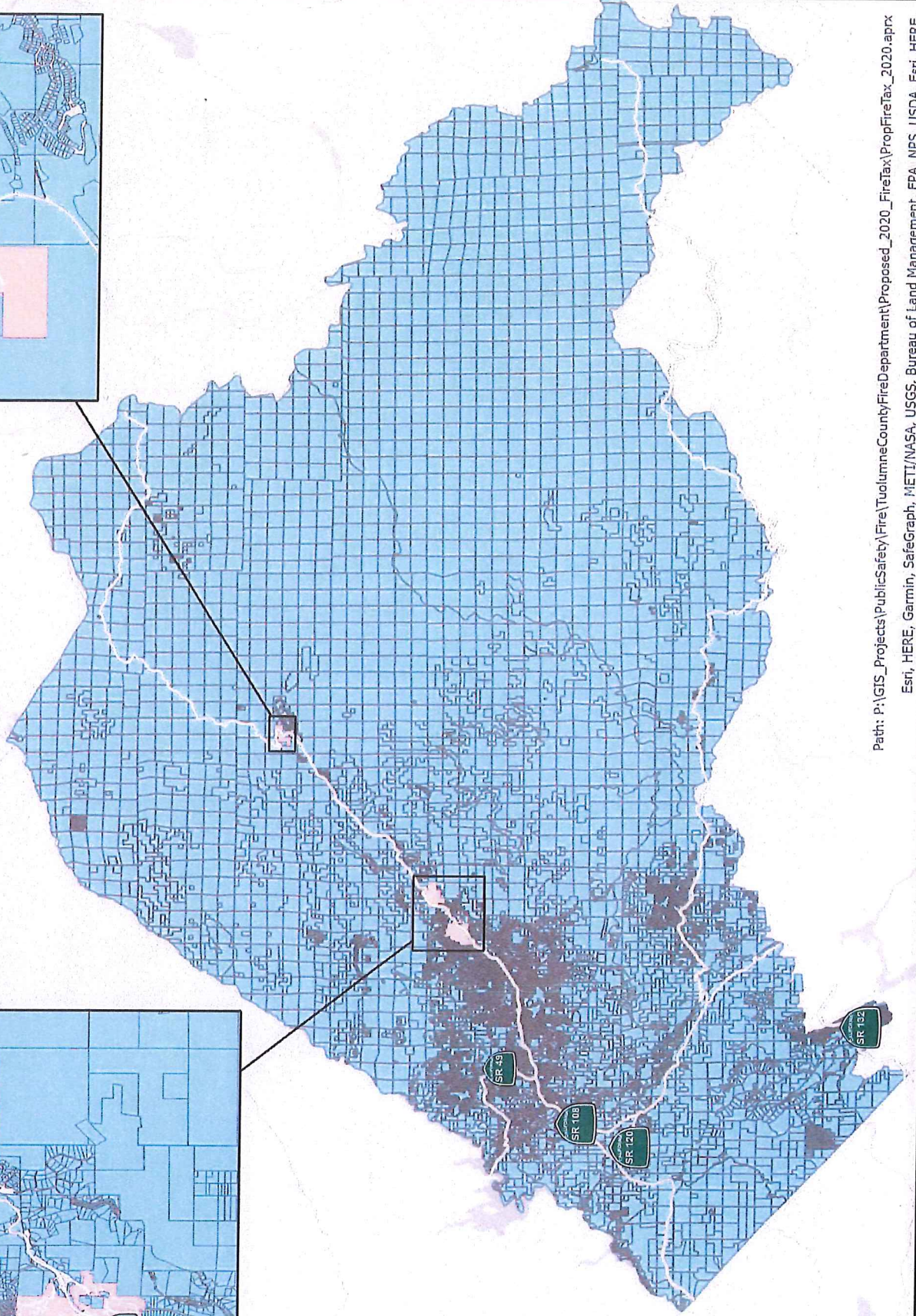
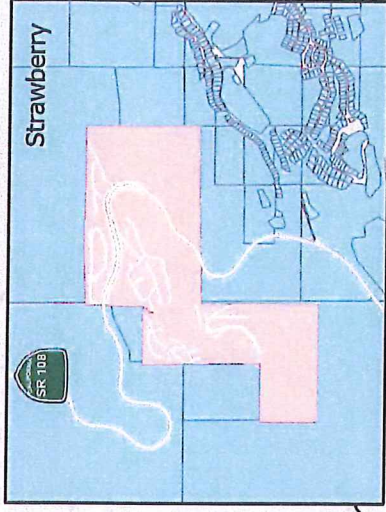
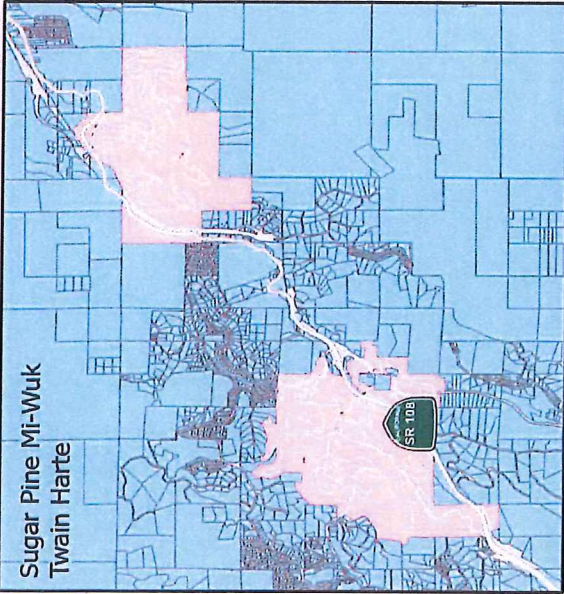
APPROVED AS TO LEGAL FORM:

Cofe 3/5/21
Date

EXHIBIT A

Tuolumne County Fire Proposed Fire Tax

Fire Protection District - No Add'l Tax Proposed
Proposed Fire Tax by Parcel



**RESOLUTION OF THE
BOARD OF DIRECTORS OF THE
TUOLUMNE COUNTY FIRE AUTHORITY**

- WHEREAS, the Board of Directors does hereby determine that in order to provide adequate levels of fire protection and prevention services in the jurisdictional boundaries of the Tuolumne County Fire Authority ("Authority"), it is necessary to impose a special parcel tax against taxable real property;
- WHEREAS, pursuant to Government Code Section 50075 et seq., Section 53978, Section 6502, and other applicable law, the Board of Directors of the Authority is authorized to adopt an ordinance proposing a special parcel tax for fire emergency response, protection, prevention and suppression services on taxable real property within the boundaries of the Authority as depicted in Exhibit A ("Ordinance");
- WHEREAS, Government Code Section 50075 et seq. requires an ordinance imposing a special tax obtain two-thirds voter approval before taking effect; and,
- WHEREAS, the Board of Directors of the Authority desires to call a special election by all-mail ballot held in accordance with the law for the purpose of submitting to the qualified electors of the Authority a measure on whether to enact the Ordinance; and,
- WHEREAS, the Board of Directors desires to call a special election to be held June 8, 2021.

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Tuolumne County Fire Authority as follows:

1. Pursuant to its right and authority, the Board of Directors submits to the voters, by all-mail ballot at a special election on June 8, 2021, the proposed measure to levy a special tax on taxable real property within the boundaries of the Tuolumne County Fire Authority as depicted in Exhibit A ("Ordinance"). All proceeds from this special tax shall be used for fire emergency response, protection, prevention and suppression services, including but not limited to acquiring, operating and maintaining fire prevention and suppression equipment, payment of personnel costs, and funding capital improvements.
2. The special tax shall not become effective unless adopted by two-thirds of voters voting on the measure at the June 8, 2021, special election, at which election the issue to be presented to the voters shall be:

"Tuolumne County Fire Authority Parcel Tax Measure. To protect lives and property from fire, upgrade fire equipment, improve response capabilities, and provide a dedicated source of local funding, shall the measure be adopted authorizing a new parcel tax on real property within the boundaries of the Tuolumne County Fire Authority at a rate of \$75 per unimproved parcel and \$150 per improved residential or commercial parcel, with a 2% annual inflation adjustment, providing \$4,184,471 annually, and continuing until repealed by the voters? Yes ____ No ____"

3. The full text of the measure entitled "*An Ordinance Of The Tuolumne County Fire Authority Imposing A Special Parcel Tax For Fire Emergency Response, Prevention and Suppression Services To Take Effect Upon The Approval Of Two-Thirds Of The Voters Voting On The Proposal*" attached hereto as Exhibit A is adopted by the Board of Directors on March 5, 2021, and approved for submission to the voters by all-mail ballot at the June 8, 2021, special election. If two-thirds of the qualified voters voting on the Ordinance vote in favor thereof, the Ordinance shall be deemed adopted and shall be effective in accordance to its terms.
4. The Board of Directors hereby orders that the election on the measure shall be held June 8, 2021.
5. The election shall be conducted by all-mail ballot as prescribed by California Elections Code §§ 4000 et. seq. within all incorporated and unincorporated areas within the boundaries of the Tuolumne County Fire Authority.
6. The Secretary of the Board is directed to forward to the County Clerk of the County of Tuolumne a copy of this resolution.
7. The County Clerk is authorized and directed to call for arguments for and against said measure, and to conduct said election according to applicable election laws.
8. The County Counsel for the County of Tuolumne shall prepare an impartial analysis of the measure.
9. The Auditor-Controller for the County of Tuolumne shall prepare a fiscal impact statement.
10. The measure shall become operative on July 1, 2021, if adopted by two-thirds of voters voting at the June 8, 2021, special election.

ADOPTED BY THE BOARD OF DIRECTORS OF THE TUOLUMNE COUNTY FIRE AUTHORITY ON MARCH 5, 2021.

Ayes: Bell, Kampa, Campbell, Foust, Garaventa

Noes: 0

Abstain: 0

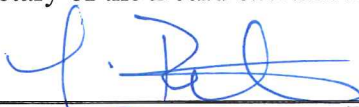
Absent: Darby



Ryan Campbell, Chair
Board of Directors
Tuolumne County Fire Authority

ATTEST:

Secretary of the Board of Directors

By:  3/5/21
Secretary Date

APPROVED AS TO LEGAL FORM:

 3/5/21
Date