

PLACER HILLS FIRE PROTECTION DISTRICT

RESOLUTION 2017-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLACER HILLS FIRE PROTECTION DISTRICT ADOPTING INTENDED BALLOT LANGUAGE, AND CALLING AND PROVIDING FOR AN ELECTION TO BE HELD IN SAID DISTRICT ON JULY 11, 2017, 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 APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING ELECTION SERVICES BY THE PLACER COUNTY ELECTIONS DEPARTMENT

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

WHEREAS, the Board of the Placer Hills Fire Protection District has determined that it is in the best interest of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such 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, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors 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, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain appropriate 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; 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, the Board of Directors of the Placer Hills Fire Protection District resolves that:

SECTION 1. Consolidation of Election. An election is hereby called 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. This election shall be consolidated with the July 11, 2017 Special Election in Placer County and with any other applicable election conducted on the same day.

SECTION 2. Submission of the Special Tax to Voters. 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 Placer Hills Fire Protection District for their approval or rejection. 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 of Directors or by the voters.

SECTION 3. Call of Election. The Board of Directors hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be submitted to the registered voters within the District. The Board directs that the special election be held on July 11, 2017, pursuant to Elections Code sections 1500, 1501 and 1502, as a special mail ballot election, with the ballot prepared by the Registrar of Voters of the County of Placer (the "Election Official"). The exact form of said question is set forth in Exhibit A. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 et seq.) and with the Mail Ballot Election provisions of the Elections Code (sections 4000 et seq.). The County Elections Department is authorized to canvass the returns of this election.

SECTION 4. 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 5. 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 July 12, 2017, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and approved by the Board of Directors of the District. The special tax shall be levied against all taxable real property within the District beginning with the 2017-2018 fiscal year. If approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters.

SECTION 6. Use and Accountability of the Special Tax Proceeds. The special tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District, and for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

SECTION 7. 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 District Board of Directors 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 8. 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 tax rate may increase in future years by a maximum annual adjustment of 4% upon approval by the Board. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of the special tax being placed on the agenda of the Placer Hills Fire Protection District Board of Directors' regular meeting with an opportunity for public input and discussion.

SECTION 9. 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 Placer 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 10. 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 1st 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 11. 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 duly passed at an official meeting of the Placer Hills Fire Protection District on Wednesday, March 22, 2017 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Chairman of the Board
Placer Hills Fire Protection District

ATTEST:

Secretary to the Board

EXHIBIT A

TEXT OF THE BALLOT MEASURE

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

To maintain rapid emergency medical response and fire protection in the Placer Hills Fire Protection District and keep current firefighter staffing levels, shall a special property tax of \$96 per year per residential unit, \$71.25 per vacant parcel, \$0.09 per building square foot for commercial, raising \$520,000 annually, be imposed by the District with an optional maximum annual adjustment of 4%, remaining in effect until ended by voters, with all funds staying in our community? (75 words, max 75)

**FULL TEXT OF SPECIAL TAX MEASURE
PLACER HILLS FIRE PROTECTION DISTRICT PARCEL TAX
FOR FIRE SUPPRESSION, PROTECTION AND
EMERGENCY MEDICAL RESPONSE SERVICES**

The Placer Hills Fire District is responsible for fire protection and emergency medical response services to the rural areas surrounding the communities of Meadow Vista, Applegate, Clipper Gap, Eden Valley, Heather Glen, Sleepy Hollow, and Weimar.

In order to maintain prompt local fire protection and emergency medical response services within Placer Hills Fire Protection District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

| Property Type | Rate |
|---|---|
| Residential Dwelling Unit | \$96.00 per dwelling unit |
| Unimproved (vacant/parking lot) | \$71.25 per parcel |
| Commercial, Industrial, Office, Recreational Property | \$0.09 per square foot of building area |

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 services, the tax rate may increase in future years by a maximum annual adjustment of 4% upon Board approval. Under no circumstances can the annual increase be implemented without the annual rate adjustment of the special tax being included on the agenda of the Placer Hills Fire Protection District Board of Directors' regular meeting with an opportunity for public input and discussion.

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

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

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.

The special tax revenues shall be deposited into a separate account for exclusive use by the Placer Hills 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.

The District will cause to be filed an annual report with its Board of Directors, 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 et seq.

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 1st 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.