

**NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT
RESOLUTION NO _____**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT
SETTING FORTH THE INTENT FOR HOW SPECIAL TAXES
WILL BE LEVIED ON PARCELS WITH COMMON OWNERSHIP**

WHEREAS, California Government Code §§ 50075 and 53978, and Article XIII.A of the California Constitution authorize the Northern Sonoma County Fire Protection District to determine and levy a special tax; and

WHEREAS, the Northern Sonoma County Fire Protection District has determined additional tax revenue is necessary to adequately fulfill its responsibility to continue to provide protection of lives and property from fire, emergency medical calls and other hazards to the residents and businesses in the community by enhancing fire prevention activities; and

WHEREAS, the District has adopted Ordinance ____ (the “Ordinance”) to call for a May 5, 2020 mail ballot election to authorize a special tax on parcels of real property on the secured property tax roll of Sonoma County within the District to provide revenue for the District to use in performing necessary fire protection and prevention services and emergency and life safety services, including acquiring, operating and maintaining fire suppression equipment, payment of personnel costs, and funding capital improvements; and

WHEREAS, the special tax formula included in the Ordinance sets forth a special tax rate to be applied on every parcel of taxable real property in the District; and

WHEREAS, there are several parcels located within the District’s boundaries that have common ownership and based on the special tax formula identified in the Ordinance, may pose a disproportionate burden on such property owners related to the portion of the special tax imposed based on the acreage of a parcel.

WHEREAS, Government Code section 53978(b) allows the District to determine the amount to be levied, annually, within the maximum amount set forth in the Ordinance.

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Northern Sonoma County Fire Protection District (“Board”) that:

Section 1. Authority. This Resolution is adopted pursuant to California Government Code section 53978(b).

Section 2. Purpose and Intent. It is the intent of the Board to treat parcels with common ownership as one parcel for the purposes of imposing the special tax set forth in the Ordinance.

Section 3. Determination of Common Ownership. The ownership of a parcel will be determined annually based on the property owner name provided by the Sonoma County Assessor's Office or another verifiable source, including property records, title reports, or other official documentation.

Section 4. Special Tax on Common Ownership Parcels. If an owner of record owns more than one parcel within the District, the following Special Tax categories will be applied collectively to all parcels with the same ownership.

<u>Character of Property and Use</u>	<u>Tax Rate</u>
Agricultural Building	\$54 per building (max. 3 buildings)
Vacant Land	\$170.00 per parcel
Parcels > 5 acres	\$170.00 per parcel
Parcels > 50 acres	\$170.00 per parcel
Parcels > 200 acres	\$170.00 per parcel

All other tax categories will apply as set forth in the Ordinance.

SIGNATORIES:

Director _____

Director _____

Director _____

Director _____

Director _____

APPROVED AND ADOPTED on this 15th day of January, 2020.

On motion of Director _____, Seconded by Director _____

And approved by the following vote:

Ayes: _____

Noes: _____

Chairman _____

Secretary: _____