

**NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT  
ORDINANCE \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT**

**PROVIDING FOR THE IMPOSITION OF A SPECIAL TAX TO  
FUND FIRE PROTECTION AND EMERGENCY MEDICAL  
SERVICES**

**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 Northern Sonoma County Fire Protection District has exhausted all other options in order to avoid a tax increase and has determined that a fire prevention program, firefighter staffing and capital improvements needed cannot be supported by the existing funding, therefore a tax increase is ultimately in the best interest of the community as a whole.

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

**Section 1. Authority.** This Ordinance is adopted pursuant to Article XIII.A, Section 4, Article XIII.B, Section 4, and Article XIII.C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code; Government Code Section 53978; and Sections 13911 and 13913 of the Health and Safety Code.

**Section 2. Purpose and Intent.** It is the purpose and intent of this Ordinance 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.

**Section 3. Special Tax.** The special tax shall be levied annually, on every parcel of taxable real property in the District at a rate not to exceed the amount specified below,

subject to the Inflation Adjustment referenced in Section 4, below. The special tax levied on a parcel shall be the sum of the maximum special tax levies that can be imposed on all the property characteristics and uses located on that parcel.

<u>Character of Property and Use</u>	<u>Tax Rate</u>
Residential Structure < 2,000 square feet (including Mobile/Manufactured Homes and Accessory Dwelling Units)	\$160.00 per dwelling unit
Residential Structure, 2,000 square feet to 3,500 square feet	\$200.00 per dwelling unit
Residential Structure ≥ 3,500 square feet	\$240.00 per dwelling unit
Non-Residential Structure	\$0.11 per square foot
Agricultural Building	\$54 per building (max. 3 buildings)
Vacant Land	\$170.00 per parcel
Parcels > 20 acres	\$170.00 per parcel
Parcels > 250 acres	\$170.00 per parcel
Parcels > 1,000 acres	\$170.00 per parcel

“Agricultural Building,” shall mean a building without waste plumbing and designed and constructed for use in housing farm machinery, animals, supplies or produces that are harvested from or utilized on a parcel of land and/or a building qualifying for an agricultural building permit exemption by the County Building Department.

“County Use Code,” shall mean the designation applied to Parcels by the Sonoma County Assessor’s Office identifying the general utilization of the parcel.

“Developed Property,” shall mean all Parcels for which a building permit(s) was issued prior to June 1<sup>st</sup> preceding the Fiscal Year in which the special tax is being levied.

“Dwelling Unit,” shall mean a structure or the part of a structure that is used as a home, residence or sleeping place by one person who maintains a household or by two or more persons who maintain a common household as identified by County Use Codes or by independent inspection by the District.

“Independent Inspection,” shall mean any lawful means of investigation, including but not limited to access to the parcel and review of GIS maps.

“Non-Residential Structures,” shall mean any building on a Parcel of Developed Property for which a building permit(s) was issued prior to June 1<sup>st</sup> preceding the Fiscal Year in which the special tax is being levied for a commercial, industrial or agricultural use as identified by County Use Codes or by independent inspection by the District.

“Parcel” shall mean any parcel of land which lies wholly or partially within the service area of the District, for which the Assessor of Sonoma County has assigned an assessor’s parcel number; provided, however, that in the event any such parcels are contiguous, used solely for owner-occupied single family residential purposes, and held under identical ownership, they may, at the discretion of the Board, be treated as a single parcel for purposes of the levy of this special tax. Parcels partially within the service area of the District shall be levied the special tax only as to the square feet located within the service area of the District.

“Residential,” shall mean any Parcel of Developed Property occupied or intended to be used for living purposes, and includes a single-family residence, condominium, mobile home, modular home, accessory dwelling unit and garage or other similar space converted to a living space.

“Vacant Land,” shall mean any Parcel as identified by County Use Codes or by independent inspection by the District without an improvement of any type; includes parcels where existing improvements have little or no value.

**Section 4. Inflation Adjustment.** To account for the impact of inflation on the cost of providing the services supported by the special tax, the special tax may, at the discretion of the Board be increased annually commencing in the 2021-22 tax year by a minimum of zero percent (0%) to a maximum annually, of the percentage change, rounded to the nearest one-thousandth of one percent (1%), from October of the prior fiscal year to October of the current fiscal year in the California Consumer Price Index (CCPI) for all items, as determined by the California Department of Industrial Relations.

**Section 5. Amount of Revenue Raised Annually.** The board anticipates the special tax to raise approximately \$650,000 annually.

**Section 6. Collection.** The special tax levied on each parcel pursuant to this ordinance shall be a charge upon the parcel and shall be due and collectible as set forth in this section.

(a) Taxes as Liens Against the Property. The amount of the special tax for each parcel each 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.

(b) Collection. The special tax levied on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes. The special tax shall be collected

by Sonoma County on behalf of the District in the same manner in which Sonoma County collects secured roll ad valorem property taxes. The times and procedure regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens, and collection for secured roll ad valorem property taxes apply 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 homeowner and veterans exemptions shall not be applicable because such exemptions are determined by dollar amount value.

**Section 7. Accountability Measures.** Upon the levy and collection of the tax authorized by this ordinance, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this ordinance shall be applied only to the specific purposes identified in this ordinance. An annual report that complies with the requirements of Government Code Section 50075.3 shall be filed with the District Board of Directors no later than January 1 of each fiscal year in which the tax is levied.

**Section 8. Exemptions.** The special tax authorized by this ordinance shall not be imposed upon any Federal or State governmental agency, any local public agency, or any parcel of property that is exempt from ad valorem taxes under any applicable law.

**Section 9. Appropriations Limit.** The appropriations limit of the District established under Article XIIB of the California Constitution shall be increased by the amount collected by the levy of this special tax in accordance with the applicable requirements of state law.

**Section 10. Election.** Pursuant to Government Code Section 50075 *et seq.*, Elections Code sections 4000 and 4108 and Health and Safety Code section 13911, the District requests that the Sonoma County Board of Supervisors direct the Registrar of Voters to take all steps necessary to hold an election by all-mail ballot pursuant to Division 4 of the Elections Code on May 5, 2020, for the purpose of submitting to the voters of the District the question of the Special Tax to be levied by the District in the amount and for the purposes stated herein.

**Section 11. Required Votes.** The District shall levy the special tax provided for herein upon approval of two-thirds of the votes cast by voters voting upon the measure.

**Section 12. Cost of Election.** The District shall bear the cost of the election.

**Section 13. Full Text.** The board hereby approves and adopts the full text for the ballot set forth in Exhibit A, attached hereto. The District requests the Registrar of Voters to print the full text for the ballot set forth in Exhibit A, in the voter information pamphlet to be distributed to the voters.

**Section 14. Abbreviated Statement.** Pursuant to Elections Code section 13247, the abbreviated statement of the ballot form of the measure shall be as follows: (75-word limit.)

<b><u>MEASURE: FIRE PREVENTION, PROTECTION AND EMERGENCY MEDICAL SERVICE FUNDING MEASURE FOR NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT</u></b>	
To reduce local fire risk, preserve public safety and ensure essential fire prevention, protection and emergency medical response is provided to our community, shall the Northern Sonoma County Fire Protection District Ordinance No. _____ be adopted, a special tax, including \$160/residential unit below 2,000 square feet, \$200/residential unit of 2,000-3,500 square feet, and \$240/residential unit over 3,500 square feet, raising approximately \$650,000 annually until repealed, with annual audits, and all money staying local?	Yes
	No

**Section 15. Argument in Favor.** The Chair of the District Board or designees are hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the special tax, or act as an author of any ballot argument prepared in connection with the election, including rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of this Board as sponsor of the measure.

**Section 16. Necessary Acts.** The Chair of the District Board or designees, is authorized and directed to execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the text of the measure described in this Ordinance, or to the abbreviated form of the measure, or to the text of this Ordinance as may be convenient or necessary to comply with the intent of this Ordinance, the requirements of elections officials, and requirements of law.

**Section 17. 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 portion of this Ordinance. The voters of the District hereby declare that they would have adopted the remainder of this Ordinance, including each section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other section, subsection, sentence, phrase or clause.

**Section 18. Effective Date and Publication.** This Ordinance shall take effect immediately upon its confirmation by the two-thirds of the voters voting thereon in an all-mail ballot election to be held on May 5, 2020, so that the special tax shall first be collected hereunder for the tax year beginning July 2020. The levy of taxes authorized herein, shall be collected annually in perpetuity from and after the date of this election unless changed by the voters at a subsequent election. Within 15 days of passage, this Ordinance shall be published once, with the names of the Directors voting for and against it in a newspaper of general circulation published in this County.

**SIGNATORIES:**

Director \_\_\_\_\_

Director \_\_\_\_\_

Director \_\_\_\_\_

Director \_\_\_\_\_

Director \_\_\_\_\_

**APPROVED AND ADOPTED** on this \_\_\_th day of January, 2020.

On motion of Director \_\_\_\_\_, Seconded by Director \_\_\_\_\_

And approved by the following vote:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

**Chairman** \_\_\_\_\_

**Secretary:** \_\_\_\_\_

EXHIBIT A  
FULL TEXT OF BALLOT MEASURE

NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT SPECIAL TAX  
TO FUND FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES

The Northern Sonoma County community has faced a significant threat from fire and additional measures are needed to improve our local fire prevention efforts. To reduce the local fire risk, preserve public safety and ensure essential fire prevention, protection and emergency medical response is provided to our community, the Northern Sonoma County Fire Protection District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

<u>Character of Property</u>	<u>Tax Rate</u>
Residential Structure < 2,000 square feet (including Mobile/Manufactured Homes and Accessory Dwelling Units)	\$160.00 per dwelling unit
Residential Structure 2,000 square feet to 3,500 square feet	\$200.00 per dwelling unit
Residential Structure $\geq$ 3,500 square feet	\$240.00 per dwelling unit
Non-Residential Structure	\$0.11 per square foot
Vacant Parcel	\$170.00 per parcel
Parcels > 20 acres	\$170.00 per parcel
Parcels > 250 acres	\$170.00 per parcel
Parcels > 1,000 acres	\$170.00 per parcel

The estimated \$650,000 revenue from this special tax will be used to provide revenue for the District to use in performing essential fire prevention and protection services as well as provide emergency medical response services to the community, including acquiring, operating and maintaining fire prevention and suppression equipment, payment of personnel costs, and funding capital improvements. Pursuant to Government Code Section 50075.1, the proceeds of the special tax shall be used only for the purposes stated above.

The rate of the special tax may, at the discretion of the Board, be increased annually commencing in the 2021-22 tax year, by a minimum of zero percent (0%) to a maximum annually, of the percentage change, rounded to the nearest one-thousandth of one percent (1%), from October of the prior fiscal year to October of the current fiscal year in the

California Consumer Price Index (CCPI) for all items, as determined by the California Department of Industrial Relations.

The District's appropriation's limit will be increased by the amount of this voter-approved tax.

The District will prepare an annual report, to be filed with its Board of Directors, which shall include the amount of special tax revenues collected and expended each year, and which shall otherwise comply with the accountability measures established in Government Code Sections 59975.1 *et seq.*

If approved by the voters, the special tax shall be effective for the District's 2020-21 fiscal year and will be levied annually from and after the date of this election unless changed by the voters at a subsequent election.