

MAY 21 2020

HEATHER FOSTER  
BY: Heather Foster DEPUTY

**DOWNIEVILLE FIRE PROTECTION DISTRICT**

**RESOLUTION #2020- 01**

**A RESOLUTION AUTHORIZING SUBMISSION TO THE VOTERS OF THE DOWNIEVILLE FIRE PROTECTION DISTRICT AN ORDINANCE ENTITLED AS FOLLOWS:**

**“AN ORDINANCE OF THE DOWNIEVILLE FIRE PROTECTION DISTRICT ESTABLISHING A SPECIAL PROPERTY TAX FOR EMERGENCY MEDICAL SERVICES AND FIRE & RESCUE SERVICES AND RAISING THE DISTRICT’S SPENDING LIMIT TO ALLOW USE OF PROCEEDS OF THE INCREASED TAX”**

**WHEREAS**, in the judgment of the Board of Commissioners of the Downieville Fire Protection District (the “District” or “DFPD”), it is advisable to call an election to submit to the voters of the District the question whether a special property tax shall be established for Emergency Medical Services and Fire & Rescue Services.

**WHEREAS**, the Board voted at its regular meeting on \_\_\_\_\_, 2020, notices of said meeting having been given to the Board and to the public, to approve the proposed Ordinance and the placement of said Ordinance as a ballot measure to be placed before the voters of the District for adoption of the special property tax.

**WHEREAS**, pursuant to California Government Code, Section 50077, the Board approves its support of the proposed Ordinance (Attachment A), and hereby votes to submit it as a ballot measure to the voters of the District at the November 3, 2020, general statewide election.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF THE DOWNIEVILLE FIRE PROTECTION DISTRICT AS FOLLOWS:**

1. That the proposed Ordinance, copy attached as **Exhibit A**, and incorporated herein by reference, be submitted to the voters within said DFPD, without alteration, at the general statewide election to be held on Tuesday, November 3, 2020.
2. That the question submitted to the voters shall read substantially as follows:

**Shall the measure proposed by the Downieville Fire Protection District establishing a special property tax of \$60.00 per annum per improved real property parcel for Emergency Medical Services and Fire & Rescue Services within the District, for raising an estimated \$18,000.00 annually, until the tax is amended or repealed, and raising the appropriations limit of the District to permit spending of the revenue raised by the tax, be adopted?**

**YES [ ]**

**NO [ ]**

**SECTION 4: COLLECTION**

The tax shall be collected in the same manner and subject to the same penalty as other property taxes collected by Sierra County.

**SECTION 5: SUBMISSION OF SPECIAL TAX TO THE VOTERS**

The special property tax to be levied by the passage of this Ordinance shall be submitted to the registered voters within the DFPD at the general election held on November 3, 2020, for their approval or rejection, and shall be by mailed ballot pursuant to the provisions of California Elections Code Sections 4000 et. seq.. The Sierra County Clerk shall be the election official conducting this mailed ballot election. The question submitted to the voters shall read substantially as follows:

Shall the measure proposed by the Downieville Fire Protection District establishing a special property tax of \$60.00 per annum per improved real property parcel for Emergency Medical Services and Fire & and Rescue Services within the District, for raising an estimated \$18,000.00 annually, until the tax is amended or repealed, and raising the appropriations limit of the District to permit spending of the revenue raised by the tax, be adopted? YES [ ] NO [ ]

**SECTION 6: APPROPRIATIONS LIMIT**

The appropriations limit for the DFPD shall be increased by the amount of the tax money raised by imposition of this tax, as required by Article XIII B of the California Constitution, also known as the Proposition 4 spending limit (4 years).

**SECTION 7: SEVERABILITY CLAUSE**

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 Board of Commissioners of the DFPD hereby declare that they would have adopted the Ordinance and each section thereof despite the fact that any or more sections, subsections, phrases or clauses be declared invalid.

**SECTION 8: EFFECTIVE DATE**

This Ordinance shall take effect immediately upon its confirmation by two-thirds of the voters within the DFPD voting in the General Election to be held on November 3, 2020. The special tax shall first appear on the 2021-2022 real property tax bills.

## **DOWNIEVILLE FIRE PROTECTION DISTRICT**

### **AN ORDINANCE OF THE DOWNIEVILLE FIRE PROTECTION DISTRICT ESTABLISHING A SPECIAL PROPERTY TAX FOR EMERGENCY MEDICAL SERVICES AND FIRE & RESCUE SERVICES, AND RAISING THE DISTRICT'S SPENDING LIMIT TO ALLOW USE OF PROCEEDS OF THE INCREASED TAX**

#### **SECTION 1: PURPOSE AND INTENT**

It is the purpose of this Ordinance to establish a special property tax on improved parcels of real property within the Downieville Fire Protection District ("DFPD"), which includes the communities of Downieville, Goodyears Bar and Indian Valley and their surrounding areas, in order to augment funding for Emergency Medical Services and Fire & Rescue Services.

Emergency Medical Services ("EMS") includes Basic, Intermediate, and Advanced Medical Services and their necessary infrastructure which includes fire suppression support and rescue and extrication support. A more consistent stream of revenue is essential to sustain DFPD's Emergency Medical Services and Fire & Rescue Services.

The proposed tax is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution, and is being enacted pursuant to the DFPD's statutory authority and by California Government Code, Section 50077. This tax is based on the use or the right of use of each improved Assessor's parcel; and is based, to the extent practical, upon the costs of providing Emergency Medical Services and Fire & Rescue Services associated with each improved parcel. Since this tax is not an ad valorem tax, the exemptions contained in or authorized by Article XIII of the California Constitution shall not apply.

The revenues raised by this tax shall be placed in a separate account and will be used solely and exclusively for the purposes of obtaining, furnishing, operating and maintaining Emergency Medical Services and Fire & Rescue Services.

#### **SECTION 2: SPECIAL TAX**

DFPD's Board of Commissioners is authorized to levy a special tax within its boundaries each year for the purposes stated in Section 1, on each improved parcel of land shown on the respective County Assessor's parcel maps and carried on the County secured property tax rolls; provided, however, that such a special tax shall not be imposed upon a federal or state government agency or another local agency.

#### **SECTION 3: SPECIAL TAX RATE**

The special tax rate authorized by this Ordinance shall be **sixty (\$60.00) dollars** per improved parcel of land per year.

3. That the DFPD requests and acknowledges that the election will be consolidated with any and all other elections to be held on November 3, 2020, within the District.


**PASSED, ADOPTED and FILED** at a regular meeting of the Board of Commissioners of the Downieville Fire Protection District held on the 20 day of MAY, 2020, by the following vote:

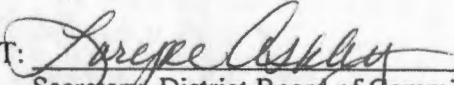
AYES: 5

NOES: 0

ABSTENTIONS: 0

ABSENT: 0

  
\_\_\_\_\_  
Chair, District Board of Commissioners

ATTEST:   
\_\_\_\_\_  
Secretary, District Board of Commissioners