

BOARD OF DIRECTORS, KELSEYVILLE FIRE PROTECTION DISTRICT

ORDINANCE # 17

AN ORDINANCE CALLING A SPECIAL ELECTION FOR THE PURPOSE
OF IMPOSING A SPECIAL TAX FOR FIRE
PROTECTION AND PREVENTION AND RELATED SERVICES

THE BOARD OF DIRECTORS OF THE KELSEYVILLE FIRE PROTECTION DISTRICT,
ORDAINS AS FOLLOWS:

SECTION 1: FINDINGS, PURPOSE AND INTENT

1. Section 4 of Article XIII A of the California Constitution permits special districts by two-thirds vote of their qualified electorate to impose a special tax on property and Health and Safety Code Section 13913 authorizes a fire protection district to impose a special tax pursuant to Government Code Section 53978 for fire protection and prevention services.

2. It is the purpose of this Ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax rolls of Lake County that are within the Kelseyville Fire Protection District in order to augment funding for fire protection, prevention, medical aid and hazardous materials. Because the burden of this tax falls on property, it is a property tax, but it is not determined according to nor is it in any manner based on the value of the property. This tax is based, to the extent practical, upon the need for emergency services to each parcel and the improvements thereon. Insofar as not inconsistent with the Ordinance, such provisions of the California Revenue and Taxation Code as related to ad valorem property taxes are intended to apply to the collection and administration of this tax, As authorized by Government Code Section 53978, 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 are to be used solely for the purposes of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits of fire fighting personnel and for other necessary fire protection and prevention, and for providing medical aid and hazardous materials services..

SECTION 2. DEFINITIONS

The following definitions shall apply throughout this Ordinance:

1. "Parcel" means the land and improvements thereon, designated by a parcel number on an assessor's parcel map and carried on the secured property tax roll of Lake County. For purposes of this Ordinance, parcel does not include any land or improvement outside the boundaries of the Kelseyville Fire Protection District.

DEFINITIONS: (CONTINUED)

2. "Developed Parcel" means any parcel upon which an improvement exists.
3. "Improvement" means those items included within Revenue and Taxation Code Section 105 definition of improvements, except for : a) fences, poles and walls that are not a part or connected to a structure; and b) trees and vines.
4. "Year" or "Fiscal Year" means the period of July 1 through the following June 30.
5. "Taxpayer" means the assessee of the property shown on the secured tax roll or the person or legal entity actually paying the tax, if different from the assessee.
6. "District" means the Kelseyville Fire Protection District.

SECTION 3: SPECIAL TAX

The District's Board of Directors is authorized to levy a special tax each year for the purpose stated in Section 1, not to exceed \$1.00 per unit of benefit per year on all real property within the boundaries of the District, except that no tax shall be levied on any federal or state government agency or another local agency.

The units of benefit shall be determined in accordance with the Units of Benefit Table attached hereto as Exhibit "A".

SECTION 4: SETTING THE TAX RATE

At a regularly scheduled Board meeting in May of each year, the Board of Directors will set the tax for the next fiscal year not to exceed \$1.00 per unit of benefit.

SECTION 5: COLLECTION

The tax shall constitute a lien against each parcel for which the tax is not collected in accordance with Revenue and Taxation Code Section 2187.

The County shall be charged with the collection of this tax and shall deduct reasonable costs incurred by the County from the taxes collected.

SECTION 6: APPEALS

Appeals as to the amount of the tax assessed or as to the classification of real property, land use or improvements, may be made to the Board of Directors of the Kelseyville Fire Protection District by December 31 of the fiscal year for which the tax pertains.

SECTION 7: SEVERABILITY

If any part, clause, provision or portion of this Ordinance is held to be void or invalid for any reason, the remaining portions of the Ordinance shall remain valid as though such part, clause, provision or portion had not been contained herein.

SECTION 8: EFFECTIVE DATE

This Ordinance shall take effect immediately upon approval of two-thirds of the registered voters of the District.

SECTION 9: ELECTION CALL

A special tax election shall be and the same is hereby ordered to be held on March 4, 1997, at which election there shall be submitted to the registered voters of the Kelseyville Fire Protection District, the question of whether or not a special annual tax, determined in accordance with Section 3 hereinabove on parcels of real property within the boundaries of the District should be established for the purpose of providing fire protection and prevention and related services.

SECTION 10: BALLOT MEASURE

The ballot measure to be submitted to the registered voters of the District shall read as follows:

"Shall a special annual tax as determined annually by the Board of Directors but, not to exceed \$1.00 per unit of benefit in accordance with the Units of Benefit Table set forth below on all parcels be imposed within the Kelseyville Fire Protection District for the purpose of providing fire protection and prevention services (salaries and benefits of fire fighting personnel, necessary fire protection and prevention services, medical aid and hazardous materials services), to be collected in the manner authorized by Division 1 of the Revenue and Taxation Code following approval of this measure BY THE VOTERS?"

SECTION 11. PUBLISHED NOTICE

The Clerk of the Board of Directors shall publish a notice of election as required by Elections Code Section 12114.

SECTION 12. CONDUCT OF ELECTION

The ballot measure shall be presented to the qualified registered voters of the Kelseyville Fire Protection District, and, except as provided herein, the conduct of the election in regard to this measure shall be as prescribed in the Elections Code for municipal elections.

The Board of Directors hereby requests the Board of Supervisors of the County of Lake to permit the County Clerk to render to the District the services necessary for the preparation of the ballots and the conduct of the election herein described. The Kelseyville Fire Protection District will reimburse the County in full for the services rendered by the County Clerk upon presentation of a bill to the District.

SECTION 13. CONFLICT

All ordinances or parts of ordinances or resolutions or parts of resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict and no further.

SECTION 14. TAKE EFFECT

The forgoing ordinance was introduced before the Board of Directors on the 22 day of November, 1996, and passed by the following vote on the 2 day of DEC., 1996, and before the passage of fifteen days this ordinance shall be published in a newspaper of general circulation in Lake County.

AYES: 3

NOES: 0

ABSENT OR NOT VOTING: 2


ATTEST: SECRETARY OF THE BOARD OF DIRECTORS
BY: Donald R. Carter 
KELSEYVILLE FIRE PROTECTION DISTRICT
STEVEN J. BROOKES, CHAIRMAN, BOARD OF DIRECTORS

EXHIBIT A

ORDINANCE # 17
UNITS OF BENEFIT TABLE

The amount of tax shall be determined by the following units of benefit per assessor parcel

UNITS OF BENEFIT

RESIDENTIAL

VACANT LOTS	25 UNITS
SINGLE FAMILY DWELLING	19 UNITS
MOBILE HOME	19 UNITS
DUPLEX	25 UNITS
TRIPLEX	30 UNITS
APARTMENTS	15 UNITS PER APARTMENT

COMMERCIAL

VACANT LOTS	15 UNITS
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INDUSTRIAL/ COMMERCIAL BUSINESSES

0-1000 SQ. FT.	40 UNITS
1001-5000 SQ. FT.	50 UNITS
5001- OVER	60 UNITS

HOTELS/ MOTELS

0-10 ROOMS	50 UNITS
OVER 10 ROOMS	50 UNITS + 1 UNIT PER ROOM OVER 10