

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: Board of Supervisors

BOARD AGENDA: 4.A.2
AGENDA DATE: February 13, 2018

SUBJECT:

Approval of a Request to Consolidate the Hughson Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election on June 5, 2018

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0070

On motion of Supervisor Monteith , Seconded by Supervisor Olsen
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

Noes: Supervisors: None


Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST:


ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Board of Supervisors

BOARD AGENDA:4.A.2
AGENDA DATE: February 13, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval of a Request to Consolidate the Hughson Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election on June 5, 2018

STAFF RECOMMENDATION:

1. Approve the consolidation of the Hughson Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election on June 5, 2018.

CONTACT PERSON:

Elizabeth King, Clerk of the Board

Phone number: 209-525-4494

ATTACHMENT(S):

1. Hughson Fire Protection District Resolution

HUGHSON FIRE PROTECTION DISTRICT
BOARD OF SUPERVISORS
RESOLUTION NO 2018-1

2018 FEB -2 A 10:20

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
HUGHSON FIRE PROTECTION DISTRICT PROVIDING FOR
THE IMPOSITION OF A SPECIAL TAX TO CONTINUE TO FUND
FIRE PROTECTION AND EMERGENCY RESPONSE**

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

WHEREAS, the Hughson Fire Protection District has determined additional tax revenue is necessary to adequately fulfill its responsibility to provide protection from fire and response to emergency medical calls and other hazards, as well as protection of property, to the Hughson community; and

WHEREAS, the Hughson Fire Protection District has exhausted all other options in order to avoid a tax increase and has deemed a special tax is ultimately in the best interest of the Hughson community as a whole in order to provide adequate fire and emergency protection.

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Hughson Fire Protection District ("Board") that:

Section 1. Authority. This Resolution 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 California Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code; California Government Code Section 53978; and Sections 13911 and 13913 of the California Health and Safety Code.

Section 2. Purpose and Intent. It is the purpose and intent of this Resolution to authorize a special tax on parcels of real property on the secured property tax roll of Stanislaus County within the District to provide revenue for the District to use in performing necessary fire protection and prevention services and emergency services, including acquiring, operating and maintaining fire suppression equipment, payment of personnel costs and training, and funding capital improvements. This resolution is not intended to repeal or replace any existing assessment or special tax and the special tax authorized herein shall be levied in addition to any existing assessment or special tax.

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

<u>Character of Property</u>	<u>Tax Rate</u>
Single Family and Mobile Home Residential Structures	\$130.00 per dwelling unit
Multi-Family Residential Complexes with Less than 10 Units	\$650.00 per parcel
Multi-Family Residential Complexes with 10 or More Units	\$1,950.00 per parcel
Duplex/Triplex Residential Structures	\$162.50 per parcel
Senior Independent, Assisted or Skilled Nursing Facility	\$250 per unit/room
Commercial Structures	\$0.05 per building square foot
Light Industrial Structures	\$0.07 per building square foot
Heavy Industrial Structures	\$0.13 per building square foot
Public	Tax exempt

“Commercial Structures,” shall mean any building on a Parcel of Developed Property for which a building permit was issued for a commercial use as identified by County Use Codes or by independent inspection by the District.

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

“Developed Property,” shall mean all Parcels on which a building or structure exists.

“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.

“Heavy Industrial Structures,” shall mean any building on a Parcel of Developed Property for which a building permit was issued for an agricultural food processing industrial use as identified by County Use Codes or by independent inspection by the District.

“Light Industrial Structures,” shall mean any building on a Parcel of Developed Property for which a building permit was issued for an industrial use as identified by County Use Codes or by independent inspection by the District and not identified as a Heavy Industrial Structure.

“Mobile Home,” shall mean a manufactured residential structure that is transportable in one or more sections, built on an integrated chassis, and designed to be used as a Dwelling Unit when connected to the required utilities.

“Parcel” shall mean any parcel of land which lies wholly or partially within the boundaries of the District, for which the Assessor of Stanislaus 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.

“Public,” shall mean any parcel that is owned by the federal government, the State, the District or any other public agency.

“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 site and garage or other similar space converted to a living space.

“Senior Independent, Assisted or Skilled Nursing Facility,” shall mean any Parcel of Developed Property operated by a private business or non-profit, organized to provide residential accommodations restricted to senior citizens, including apartment style houses, or freestanding condominiums or houses.

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 in an amount not to exceed two percent per year commencing the 2019-20 tax year.

Section 5. Amount of Revenue Raised Annually. The board anticipates the special tax to raise \$600,000 annually.

Section 6. Collection. The special tax levied on each parcel pursuant to this resolution 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 Stanislaus County on behalf of the District in the same manner in which Stanislaus 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 veteran’s

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 resolution, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this resolution shall be applied only to the specific purposes identified in this resolution. 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 resolution 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 XIII B 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 Stanislaus County Board of Supervisors direct the Registrar of Voters to take all steps necessary to hold an election pursuant to Division 4 of the Elections Code on June 5, 2018, 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 county voter information guide to be distributed to the voters.

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

MEASURE : HUGHSON FIRE PROTECTION DISTRICT PUBLIC SAFETY SPECIAL TAX	
To enhance public safety by saving lives and property, to ensure rapid fire protection and emergency medical response is continued, shall the Hughson Fire Protection District levy an annual special tax for the duration of District operations, including \$130/residential unit, raising approximately \$600,000/year, to fund firefighting personnel, including training, maintain and acquire emergency vehicles and lifesaving equipment and fund capital improvements with all money staying local, subject to independent annual audits?	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 Resolution, or to the abbreviated form of the measure, or to the text of this Resolution as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 17. Severability. If any section, subsection, sentence phrase or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this resolution. The voters of the District hereby declare that they would have adopted the remainder of this resolution, 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 Resolution shall take effect immediately upon its confirmation by the two-thirds of the voters voting thereon in an election to be held on June 5, 2018, so that the special tax shall first be collected hereunder for the tax year beginning July 2018. 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 resolution 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.

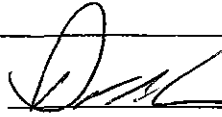
APPROVED AND ADOPTED on this 24th day of January, 2018.

On motion of Director Miguel Oseguera, Seconded by Director Gus Villarreal

And approved by the following vote:

Ayes: 4

Noes: 0

Chairman 

Secretary: 