

FULL TEXT OF MEASURE J

**ORDINANCE OF THE BOARD OF DIRECTORS OF THE
LITTLE LAKE FIRE PROTECTION DISTRICT
ESTABLISHING UNIFORM SCHEDULES AND RATES
FOR A SPECIAL TAX FOR CONSTRUCTION AND
DEBT REDUCTION OF A NEW FIRE STATION.**

Whereas, Government Code Section 50075 through 50077.5, 53978 and Article XIII A of the California Constitution authorizes the Little Lake Fire Protection District to determine and levy a special tax for construction and debt reduction of a new fire station to be located at 74 East Commercial Street, Willits, CA 95490; and

Whereas, by resolution dated July 3rd, 2018 the Board of Directors of the Little Lake Fire Protection District did resolve that the meeting of the Board on the 17th of July, 2018 at 3 p.m., will be the time and place for consideration of adoption of such ordinance; and

Whereas, the following units of special tax per year shall be assessed on all real property (except that of Federal, State, or Governmental agencies or other property which is exempt from taxation) within the boundaries of the said Little Lake Fire Protection District for construction and debt reduction of the new fire station. Said charge(s) shall be established by the Board of Directors of the Little Lake Fire Protection District subject to the maximum units of tax herein. Each Unit of Special Tax for construction and debt reduction of said building shall not exceed thirty nine dollars (\$39.00) each fiscal year.

Whereas, This Special Tax is estimated to raise \$409,500.00 annually.

Whereas, the special tax is to be collected in the same manner provided by statute for the collection of property taxes; and

Whereas, each year prior to the imposition of said tax the District's Board of Directors shall cause a report to be prepared showing each parcel, the owner(s) thereof, and the proposed levy thereon. At said meeting the Board of Directors shall make such corrections to the taxes proposed to be levied as may be required to conform to the fees as set forth herein; and

Whereas, if two-thirds voter approval is cast, the special tax for construction and debt reduction of said building will become effective; and

Whereas, the accountability measures set forth at Government Code Section 50075.1 are hereby incorporated into this ordinance as required by law; and

Whereas, 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 Directors here declare that they would have adopted the Ordinance and each section despite the fact that on one or more sections, subsections, phrases or clauses be declared invalid; and

Now, Therefore, it is Resolved, that the following uniform schedules and rates shall be applied to the parcels within the District.

A. ONE UNIT of special tax per assessor parcel shall apply to the following land use type codes:

00-Vacant Residential; **03**-Multiple (one plus one per dwelling unit); **04**-Courts (one plus one per dwelling unit); **25**-Parking Lots; **70**-Vacant Institutional.

B. TWO UNITS of special tax per assessor parcel shall apply to the following land use type codes:

01-Single Family Residential; **05**-Mobile Home; **10**-Vacant Commercial; **21**-Trailer Parks (two plus 1 per space); **29**-Shipyards, Docks and Wharfs; **30**-Vacant Industrial; **81**-Waste Land.

C. THREE UNITS of special tax per assessor parcel shall apply to the following land use type codes:

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02-Duplex; **06**-Recreational Residential; **11**-Retail Store; **12**-Retail Store w/office over; **13**-Office, Nonprofessional; **23**-Nurseries; **28**-Newspaper and Radio; **71**-Church; **72**-School; **75**-Rest Home; **79**-Recreation Nonprofit.

D. FOUR UNITS of special tax per assessor parcel shall apply to the following land use type codes:

15-Service Shops; **22**-Professional Offices; **24**-Banks; **27**-Airport Service Shop; **55**-Recreational Residential; **76**-Orphanages and Boarding Schools; **77**-Mortuary; **78**-Crematorium

E. FIVE UNITS of special tax per assessor parcel shall apply to the following land use type codes:

17-Service Stations; **19**-Wholesale Outlets; **26**-Shopping Centers (five plus one Unit per occupancy); **74**-Convalescent Hospital.

F. Units of special tax apply to the following assessor parcels as stated:

15-Restaurants or Bars, 6 Units; **16**-Hotels or Motels, One unit plus ½ Unit per rental room; **18**-Recreational Theaters, Bowling Alleys, 7 Units; **31**-Light Manufacturing, 10 Units; **32**-Heavy Manufacturing, 15 Units; **33**-Packing Plant, 10 Units; **34**-Mineral Extraction, 7 Units; **35**-Warehousing, 15 Units; **36**-Junkyard, 10 Units; **73**-Hospital, 10 Units; **85**-Utilities, 10 Units.

G. The following land uses are normally composed of more than one assessor's parcel and generally of a minimum fire hazard, therefore, one unit of special tax per unit of ownership when in designated subdivision, industrial parks, or shopping centers.

(Irrigated) **41**-Orchards; **42**-Vineyards; **43**-Permanent Pasture; **44**-Row Crops; (Dry) **51**-Orchards; **52**-Vineyards; **53**-Classified Land; **54**-Range.

H. The following units of special tax shall apply to the following units of ownership when in designated subdivision, industrial parks, or shopping centers:

00-Vacant Residential, 1 Unit, **10**-Vacant Commercial, 2 Units; **30**-Vacant Industrial, 2 Units; **70**-Vacant Institutional, 1 Unit.

When more than one type of land use is occurring on any assessor's parcel, and where such multiple use is not expressly provided for in paragraphs A through F above, the units of special tax for that parcel shall be calculated by adding together the following:

1. The units of special tax associated with the highest benefit use as shown in Paragraphs A through F above; plus:
2. One Unit of special tax for each additional type of land use occurring on the parcel.

Be it Further Resolved, that this ordinance shall take effect immediately upon its confirmation by the voters in the District; i.e. Special Tax for construction of a new fire station to replace the current structure at 74 East Commercial Street, Willits, CA 95490, approved by a two-thirds vote of the voters of the Little Lake Fire Protection District at the General Election to be held on November 6, 2018. Additionally, upon payoff of construction and other associated costs with the construction of the new fire station, this Ordinance will sunset being removed from all future tax bills.

IMPARTIAL ANALYSIS

MEASURE J

**A Measure by the Little Lake Fire Protection District
Establishing Uniform Schedules and Rates for a Special Tax for
Construction and Debt Reduction of a New Fire Station**

This Measure was placed on the ballot by the Little Lake Fire Protection District ("District") Board of Directors to seek voter approval to create a special tax for the purpose of construction and debt reduction of a new fire station.

The special tax is to be assessed on all real property (except that of Federal, State, or Governmental agencies or other property which is exempt from taxation) within the boundaries of the said Little Lake Fire Protection District. The special tax shall not exceed thirty-nine dollars (\$39.00) per unit per year as described in the full text of the measure ("Full Text").

The purpose of the parcel tax is specifically for construction and debt reduction of the new fire station to replace the current structure at 74 East Commercial Street, Willits, California, capable of housing all apparatus and providing for improved operating spaces and quarters. The revenue raised by the special tax will be deposited in a separate account to be used only for the purposes described above.

Each year prior to the imposition of said tax, the District's Board of Directors shall cause a report to be prepared showing each parcel, the owner(s) thereof, and the proposed levy thereon. The District is required by law to issue an annual report on the amount of funds collected, expenditure of the funds, and the status of any project or program to be funded as described in the Full Text.

This tax shall sunset once construction costs of the new fire station have been paid off.

This measure was placed on the ballot by the District Board of Directors.

This measure must be adopted by two-thirds (2/3) of the voters.

A **"YES"** vote would authorize the levy of the special parcel tax.

A **"NO"** vote would not authorize the levy of the special parcel tax.

DATED: August 2, 2018

s/Katharine L Elliott
KATHARINE L. ELLIOTT
County Counsel

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NO ARGUMENT IN FAVOR OR AGAINST
THIS MEASURE WAS RECEIVED