

PLACER HILLS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Established 1949 Alex Harvey Peter Hills Fred Lofrano Russell McCray Mark Wright

RESOLUTION 2018-04 (Amended January 16, 2019)

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLACER HILLS FIRE PROTECTION DISTRICT ADOPTING INTENDED BALLOT LANGUAGE, AND CALLING AND PROVIDING FOR AN ELECTION TO BE HELD IN SAID DISTRICT ON May 7, 2019, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL FIRE TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES, TO APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING ELECTION SERVICES BY THE PLACER COUNTY ELECTIONS DEPARTMENT

WHEREAS, the Board of Directors (the "Board") of the Placer Hills Fire Protection District (the "District") is authorized and charged to provide emergency response and fire protection services; and

WHEREAS, the Board of the Placer Hills Fire Protection District has determined that it is in the best interest of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

WHEREAS, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

WHEREAS, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain appropriate fire protection and emergency medical response services; and

WHEREAS, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District; and

WHEREAS, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

WHEREAS, Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments.



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automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

SECTION 7. Annual Reporting. In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

SECTION 8. Consumer Price Index Adjustment of Tax Rate. To ensure the District can continue to serve the residents within its jurisdiction as costs increase through inflation, periodic adjustments to the tax rate may be necessary. Such annual adjustments may not be adopted more frequently than once in any twelve (12) month period. Annual adjustments may be limited to a percentage increase equal to the Consumer Price Index for the West Region and shall under no circumstances be greater than 3%. Annual adjustments shall require approval of the District Board at a regular meeting following a duly noticed public hearing.

SECTION 9. Levy, Collection, and Deposit of the Special Tax. Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Placer property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

SECTION 10. Appeals. Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

SECTION 11. Validation Pursuant to Code of Civil Procedure Section 860 et seq. Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void, or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was duly passed at an official meeting of the Placer Hills Fire Protection District on the sixteenth (16) day of January 2019 by the following roll call vote:

AYES: Harvey, Hills, Lofrano, McCray

NOES: N/A

ABSTAIN: N/A

ABSENT: Wright

Peter Hills, Board President

ATTEST: Fred Lofrano, Board Member

EXHIBIT A

TEXT OF THE BALLOT MEASURE

The question submitted to the voters shall read substantially as follows:

To maintain rapid local emergency paramedic and fire response solely within the Placer Hills Fire Protection District, and continue current staffing of firefighters and equipment ready for emergencies, shall a special property tax of \$185.00 per year per parcel, raising approximately \$925,000.00 annually, be adopted by the District, with a discretionary annual adjustment equal to the increase in the CPI-West Region, but no greater than 3%, with all funds staying in our community? (73 words, max 75)

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FULL TEXT OF SPECIAL TAX MEASURE PLACER HILLS FIRE PROTECTION DISTRICT PARCEL TAX FOR FIRE SUPPRESSION, PROTECTION AND EMERGENCY MEDICAL RESPONSE SERVICES

The Placer Hills Fire Protection District is responsible for fire protection and emergency medical response services to the rural areas within Placer County encompassing just over 12,500 residents, covering 35 square miles.

In order to maintain prompt local fire protection and emergency medical response services within Placer Hills Fire Protection District, to maintain current fire station staffing, and to ensure firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the annual rate of \$185.00 per parcel, with all tax revenues to remain in the district.

To ensure the District can continue to serve the residents within its jurisdiction as costs increase through inflation, periodic adjustments to the tax rate may be necessary. Such annual adjustments may not be adopted more frequently than once in any twelve (12) month period. Annual adjustments may be limited to a percentage increase equal to the Consumer Price Index for the West Region and may under no circumstances be greater than 3%. Annual adjustments may require approval of the District Board at a regular meeting following a duly noticed public hearing.

Taxable parcels are those parcels that appear on the annual secured Placer County property tax roll and are billable for Placer Hills Fire Protection District services.

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account for exclusive use by the Placer Hills Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the

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tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

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