

ORDINANCE NO. 05-15-24 revised

**THE BOARD OF DIRECTORS OF
THE ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT
PROPOSES TO CHANGE THE UNIFORM SCHEDULES AND RATES
FOR A SPECIAL FIRE AND RESCUE TAX**

Whereas, Government Code Section 53978 and article XIII A of the California Constitution authorizes the Albion-Little River Fire Protection District to determine and levy a special tax for fire protection, suppression, prevention, and related services; and

Whereas, at its special meeting on July 11, 2024 the Board of Directors of the Albion-Little River Fire Protection District shall consider adoption of ordinance 05-15-24 revised.

Whereas, This ordinance shall (1) Repeal the existing special tax of \$75.00 per unit, (2) Replacing it with a special tax not to exceed \$300.00 per unit, increasing 2% annually, and a proposed tax, for all units of the special tax per year shall be assessed on all real property (except that of Federal, State, or Government agencies or other property that is exempt from taxation) within the boundaries of said Albion-Little River Fire Protection District. The special tax shall be used to maintain and improve the current level of fire protection, prevention, suppression, emergency medical, hazardous materials response, search, and rescue services. In addition, the increase will be directed toward procuring, equipping, operating, and maintaining equipment and infrastructure and for the purpose of training and paying salaries of personnel or any related services. (3) Increase the appropriations limit by the increase of revenue raised by the tax. The Board of Directors of the Albion-Little River Fire Protection District shall establish charge(s) from time to time, subject, however, to the maximum units of tax herein. EACH UNIT OF SPECIAL TAX SHALL BE \$300.00 EACH FISCAL YEAR, increasing 2% annually; and

Whereas, the tax shall be collected in the same manner provided by statute for the collection of property tax; 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 tax proposed to be levied as may be required to conform to the fees as set forth herein; and

Whereas, if a two-thirds voter approval is cast, the special tax will become effective concurrent with the 2025/2026 Property Tax billing cycle with a rate of \$300.00 per unit, increasing 2% annually; and

Whereas, if any section, subsection, sentence, phrase or clause of the Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The Directors of the District here declare that they would have adopted the Ordinance and each section despite the fact that one or more section, subsection, phrases or clauses be declared invalid;

Now Therefore Be It Resolved, that the foregoing uniform schedules and rates, attached hereto as Exhibit 1, shall be applied to the parcels within the District; and

Be It Further Resolved, that this ordinance shall take effect immediately upon its confirmation by the voters in the District. Special tax increase must be approved by two-thirds vote of the voters of the Albion-Little River Fire Protection District at the special election held November 5, 2024.

Passed and Adopted by the Board of Directors of the Albion-Little River Fire Protection District on July 11, 2024, by the following vote:

Greenberg	<u>Yes</u>
Linstedt	<u>Yes</u>
Acker	<u>Yes</u>
Welty	<u>Yes</u>
Christensen	<u>Yes</u>

President Chuck Greenberg Date: July 11, 2024
Chuck Greenberg

Secretary Steven Acker Date: July 11, 2024
Steven Acker

EXHIBIT 1

SPECIAL FIRE AND RESCUE TAX

The Special Fire and Rescue Tax is based on \$300.00 per unit, increasing 2% annually. A unit is defined as the billable measure. The Board of Directors of the Albion-Little River Fire Protection District has assigned a number of units to each type of property usage based on relative fire and emergency response risk.

Schedule of Parcel Units

Type of Property	Number of Units
Residential	1 - Unimproved + 1 per Improvement
Institutional and Miscellaneous	3 per Improved Parcel
Retail Stores, Office, Wholesale Outlets, Nursery, Light Manufacturing	3
Restaurants	6
Service Stations	5
Hotels, Motels, Campgrounds	2 + ½ per Room
Trailer Parks and Modular Homes	2 + 1 per Residence
Nonresidential - Timber Production, Forest Land, Range Land	30 acres per unit
Vacation Rentals	+ 1 per Improvement

Properties with more than one usage will be taxed at the cumulative number of applicable units. The Board will assign unit values to new usage codes as required.