

KNEELAND FIRE PROTECTION DISTRICT

**RESOLUTION NO. 2024-05_2
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KNEELAND FIRE PROTECTION DISTRICT**

A RESOLUTION ORDERING AN ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF THE ELECTION, FOR AN ELECTION TO BE HELD IN THE KNEELAND FIRE PROTECTION DISTRICT ON NOVEMBER 5, 2024, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES, TO ADOPT INTENDED BALLOT LANGUAGE, AND TO REQUEST ELECTION SERVICES BY THE HUMBOLDT COUNTY OFFICE OF ELECTIONS

WHEREAS, the Board of Directors (the "Board") of the Kneeland Fire Protection District of Humboldt County (the "District") is authorized to provide emergency response and fire protection services; and

WHEREAS, the Board of the Kneeland Fire Protection District has determined that it is in the best interest of the community that the District continues providing necessary fire protection and emergency medical response services; but that the cost to provide 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, the Kneeland Fire Protection District currently collects two separate taxes that were previously approved by the voters of the District at different rates (the "Current Taxes"): Measure D Formation Special Tax, approved as a part of District formation in 1990; and Measure L Supplemental Special Tax, Ordinance No. 01-22-2014, approved by the voters in 2014; and

WHEREAS, the Board has determined that, in order to sustain the current District emergency response and fire protection services, it must request the support and approval by the voters to replace the Current Taxes with a new special tax on taxable real property within the District to provide increased, reliable and uniform revenues that can be used to fund the emergency response and fire protection services provided by the District into the future; and

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

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

WHEREAS, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition or office to be filled is to appear upon the same ballot as that provided for the statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the Board of Supervisors, and file a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling for the election; and

WHEREAS, various district, county, state and other political subdivision elections may be or have been called to be held on November 5, 2024; and

WHEREAS, the Board has determined that it is in the best interest of the community to seek voter approval, consistent with the California Constitution, for the proposed special tax in order to be able to maintain 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, with all funds staying in the local community comprised of the District's boundaries; and

WHEREAS, if the proposed special tax is approved by the voters, it shall replace in its entirety the Current Taxes, with all funds from the proposed special tax staying in the Kneeland Fire Protection 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;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE KNEELAND FIRE PROTECTION DISTRICT AS FOLLOWS:

SECTION 1. Call and Consolidation of Election. The Board hereby orders an election be called and consolidated with any and all elections also called to be held on November 5, 2024, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the requests of the Board of Supervisors of the County of Humboldt, and to order such consolidation under Elections Code Section 10401 and 10403. This election is for the purpose of submitting to the qualified voters within the District, the question of the adoption of a special tax for fire protection and emergency response services.

SECTION 2. Submission of the Special Tax to Voters and Voter Approval Requirement. The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Kneeland Fire Protection District for their approval or rejection. The voter approval requirement is two-thirds, so the special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is contained in Ordinance 2024-05_1 of the Kneeland Fire Protection District, attached as Exhibit A, and incorporated herein. If approved by the voters, the special tax shall continue until repealed by the Board or by the voters.

SECTION 3. Request for Services. Pursuant to Elections Code Section 10002 the Board hereby requests the Board of Supervisors to permit the Humboldt County Office of Elections to provide any and all services necessary for conducting an election and agrees to pay for said services in full. The Board directs that the election be held on November 5, 2024, pursuant to Elections Code section 10418, with the ballot prepared by the Registrar of Voters of the County of Humboldt (the "Election Official"). The exact form of said question is included in Section 4 below and in Exhibit A. Said Election shall be held and conducted in conformity with the uniform District Election Law (Election Code Section 10402 et seq.).

SECTION 4. Ballot Question. The Humboldt County Office of Elections shall conduct the election for the following measure to be voted on at the November 5, 2024 election:

Shall the measure be adopted authorizing a new special tax for the Kneeland Fire Protection District, replacing the current tax if approved, providing a dedicated source of local funding for the protection of lives and property, with rates charged per parcel by use: \$100 vacant, \$180 improved/single-family residential, \$250 multifamily residential, and \$300 commercial/industrial, allowing a contiguous parcel exemption, and up to 3% annual inflation adjustment, and generating approximately \$58,000 annually, until repealed by the voters? *(75 words)*

Yes _____

No _____

SECTION 5. Request to Print Measure Text. The Humboldt County Elections Department is requested to print the full measure text in Exhibit A exactly as filed or indicated on the filed document in the Voter Guide for the November 5, 2024 election. The cost of printing and distribution of the measure text will be paid for by the District.

SECTION 6. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California

Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

SECTION 7. Effective Date of the Special Tax. This special tax shall be deemed established and shall be in effect as of the day following the election date of November 5, 2024, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters and approved by the Board. The special tax shall be levied against all taxable real property within the District beginning with the 2025/26 fiscal year. If approved by the voters, the special tax shall continue until repealed by the Board or by the voters.

SECTION 8. Use and Accountability of the Special Tax Proceeds. The special tax shall be used solely for the purpose of providing fire protection, including both fire prevention and suppression; for emergency medical response services; for additional staffing, equipment, and training; for the replacement of aged-out fire apparatus and equipment; for the maintenance and improvement of facilities and to allow better efficiencies in response times to the communities; for public fire prevention programs; for any responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and for any incidental expenses related to the collection of the tax.

SECTION 9. Special Tax Imposed. The Board proposes to adopt an annual special tax on each taxable parcel within the District as follows (which is more fully described in the proposed ordinance attached as Exhibit A to this Resolution, which shall be submitted to the County):

Land Use Type	Annual Tax
Vacant	\$100.00
Improved	\$180.00
Vacant contiguous parcels under identical ownership*	\$220.00
Commercial/Industrial	\$300.00
Multi-family	\$250.00
Non-taxable lands (exempt)	\$0.00

SECTION 10. Adjustment of Tax Rate. In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the maximum tax rate that may be charged will include an increase in future years, by an annual adjustment of no more than 3% tied to the annual percentage change in the Consumer Price Index for the West Region (CPI-West Region), as of December of each year, with the amount of tax to be charged being set annually at an amount equal to or less than the maximum tax rate, upon approval by the Board. Under no circumstances can the tax rate charged be changed without the proposed modification of the rate charged for the special tax being placed on the agenda of the Kneeland Fire Protection District Board of Directors' regular meeting with an opportunity for public input and discussion.

SECTION 11. 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 Humboldt 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 12. Annual Reporting. In accordance with Government Code Section 50075.1 et seq., the District staff or Members of the Board shall file a report with the Board 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 13. 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 1 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 14. 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 PASSED and ADOPTED by the Board of Directors of the Kneeland Fire Protection District on May 28, 2024, by the following vote:

AYES: Davis, Phipps, Watson, Green

NOES: 0

ABSTAINED ABSENT Mullen

Attest:


Lindsay Green, Secretary