

**RESORT IMPROVEMENT DISTRICT NO. 1 AND
SHELTER COVE SEWER AND OTHER FACILITIES
MAINTENANCE DISTRICT NO. 1
HUMBOLDT COUNTY, CALIFORNIA**

ORDINANCE NO. 76

**AN ORDINANCE IMPOSING AN ADDITIONAL SPECIAL UTILITIES IMPROVEMENT
AND OPERATIONS TAX**

THE BOARD OF DIRECTORS OF RESORT IMPROVEMENT DISTRICT NO. 1 AND SHELTER COVE SEWER AND OTHER FACILITIES MAINTENANCE DISTRICT NO. 1, (THE "DISTRICT") HUMBOLDT COUNTY, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

TITLE OF ORDINANCE: This Ordinance shall be known as the Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1, Humboldt County, California, **IMPOSING AN ADDITIONAL SPECIAL UTILITIES IMPROVEMENT AND OPERATIONS TAX ON REAL PROPERTY WITHIN THE RESORT IMPROVEMENT DISTRICT NO. 1.**

PURPOSE OF ORDINANCE: This Ordinance increases the special tax levied for the making of capital improvements to the utility systems and operating the utility systems by imposing an additional amount to the special tax.

Whereas, in accordance with Section 13070 (a) of Chapter 5 Powers, of Division 11, Resort Improvement District Law of the Public Resources Code, the district is authorized to supply the inhabitants of the district with water for domestic use, irrigation, sanitation, industrial use, fire protection, and recreation; and (b) the collection, treatment, or disposal of sewage, waste, and storm water of the district and its inhabitants; and

Whereas, in accordance with Section 13076 (a) of Chapter 5 Powers, of Division 11, Resort Improvement District Law of the Public Resources Code, the Resort Improvement District No. 1, in the County of Humboldt, may produce, purchase, and sell electrical power within the boundaries of the district.

Whereas, pursuant to the authority of Subdivision (d), Section 1, Article XIII C of the California Constitution, and other applicable law, the District may levy a special tax on all parcels of real property in the District for specific purposes, including the provision of capital improvements to the utility systems and maintaining utility operations, subject to the approval by a two-thirds vote of the qualified voters of the District voting in an election on the issue; and

Whereas, the District may set the amount of the tax to be levied based on the cost of providing services; and

Whereas, the procedures above are consistent with the requirements of the California Constitution, Article XIII C (Proposition 218); and

Whereas, on August 6th, 1981 the Board of Directors of the District adopted Resolution 81-07 imposing the special tax and which resolution was approved by two-thirds of the voters of the District voting upon it;; and

Whereas, the additional special tax if approved shall be levied once during the 2026/27 fiscal year at a flat rate on each taxable parcel of real property, and then levied once during each fiscal year thereafter, as follows:

<u>Parcel Use</u>	<u>Current Tax Rate</u>	<u>Proposed Additional Tax</u>	<u>Total Tax for 2026/27</u>
Any Taxable Parcel.	\$80 per fiscal year.	\$60 per fiscal year.	\$140 per fiscal year.

Whereas, the additional revenue from the approved special tax shall be used as follows: At least two-thirds of the special tax shall be used as and for the making of capital improvements to the utility systems; the remaining one-third may be used for operating the utility systems; and

Whereas, the approved special tax shall be collected in the same manner as other charges and taxes collected by the County of Humboldt on behalf of the Resort Improvement District No. 1. Any tax levied under this ordinance shall become a lien upon the property against which it is assessed and collectible in the manner and subject to the same penalties as provided for the collection of other taxes collected by the County of Humboldt on behalf of the District. The special tax shall be in addition to the annual tax rate allowed by law; and

Whereas, each property owner in the district shall, within thirty (30) days after mailing of the notice of the special tax bill for the fiscal year, have the right to file a written appeal with the district protesting the levy of such special tax. The filing of an appeal is not grounds for failing to timely pay the entire amount of taxes specified as due on the tax bill. If the special tax is either reduced or increased as a result of the decision of the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner, or their designated representative, may be present at the protest hearing concerning the setting of the special tax rate. The property owner or their designated representative may present any relevant evidence and may be examined under oath by the Board of the District. The burden of proof on any factual question shall be on the taxpayer. Within thirty (30) days after the hearing, the Board of Directors, by majority vote, shall render a decision concerning the protest of the special tax; and

Whereas, all proceeds of the special tax levied under this ordinance shall only be expended for the purpose of providing capital improvements to the utility systems and maintaining operations for those utility systems; and

Whereas, if any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provisions or applications. To this end the provision of this ordinance are declared to be severable; and

Whereas, this ordinance shall take effect and be enforced upon approval of two-thirds of voters voting upon this ordinance. This ordinance, prior to the expiration of fifteen (15) days from its passage by this Board, shall be published once in a newspaper of general circulation, published in the County of Humboldt, State of California; and

Whereas, should this ordinance not be approved, Resolution 81-07 imposing the special tax will remain in full force and the special tax will be levied at the current rates.

NOW, THEREFORE BE IT RESOLVED:

1. The Board of Directors of the District shall, subject to voter approval, impose an additional Special Utilities Improvement and Operations Tax as outlined above until repealed from the effective date of passage of this ordinance.
2. If approved by the voters, the per parcel special tax shall be utilized by the Resort Improvement District No. 1 for the purpose of providing capital improvements to the utility systems and maintaining operations for those utility systems as follows: At least two-thirds of the special tax shall be used as and for the making of capital improvements to the utility systems; the remaining one-third may be used for operating the utility systems.
3. This ordinance shall not become effective, and this additional special tax shall not be imposed unless two-thirds of the voters within the District approve this ordinance. The election shall be held for this purpose on June 2nd, 2026.
4. If not approved by voters, Resolution 81-07 imposing the special tax will remain in full force and the special tax will be levied at the current rates.

APPROVED AND ADOPTED at a regular meeting of the Directors of the Resort Improvement District No. 1 of the County of Humboldt on the 18th day of September, 2025.

AYES: Soluri, Hildreth, Bonnheim, Sanders

NOES:

ABSENT: Beauchene

ABSTAIN:

ATTEST:



Christopher Christianson, Board Secretary



Michael Soluri, President
Board of Directors