

MEASURE F
Arcata Fire Protection District Special Tax
Full Text

AN ORDINANCE OF THE ARCATA FIRE PROTECTION DISTRICT ADJUSTING THE RATE OF A FIRE PROTECTION SPECIAL TAX IN ORDER TO CONTINUE TO PROVIDE QUALITY LOCAL FIRE PROTECTION, RESCUE, AND OTHER ESSENTIAL SERVICES

The people of the Arcata Fire Protection District do ordain as follows:

SECTION 1. Authority. Pursuant to the authority of Government Code Section 53978 and Article XIII A of the California Constitution, this Ordinance, if passed by two-thirds voter approval, would increase the Arcata Fire Protection District's existing voter-approved special tax levied for fire protection, rescue, and emergency medical services and would supersede the existing special tax rate of \$5 per unit of benefit approved by qualified voters of the District in 1997 (Ordinance No. 97-010).

SECTION 2. Purpose and Intent. The proceeds from this special tax shall be used solely for the purpose of providing fire protection, rescue, and emergency medical services within the District. In particular, the special tax will be used to maintain and improve the current level of community-based fire protection services provided by the District. This includes annual budget support to maintain current firefighter positions, and provide for adequate firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the District and the Fire Protection District Law of 1987.

SECTION 3. Special Tax Rate. Beginning with the 2020-21 fiscal year, the special tax shall be levied at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below:

	<u>Parcel use Category</u>	<u>Total Annual Charge</u>
A.	Vacant/unimproved:	\$30 per year
B.	Single-Family Residential:	\$118 per year
C.	Rural Residential/Improved:	\$192 per year
D.	Multi-Family Residential (2-4 units):	\$309 per year
E.	Multi-Family Residential (5-9 units):	\$388 per year
F.	Multi-Family Residential (10+ units):	\$465 per year
G.	Commercial:	\$546 per year
H.	Industrial:	\$910 per year

I.	Retail (10,000 + square feet):	\$910 per year
J.	Mobile Homes:	\$90 per year

- A. **Vacant/Unimproved:** Any vacant land or unimproved property.
- B. **Single-Family Residential:** A dwelling unit designed for occupancy by one household, located on a single parcel that does not contain any other dwelling unit (except an accessory dwelling unit, where permitted).
- C. **Rural Residential/Improved:** Low density residential or agricultural structures that generally rely upon onsite water systems, requiring the use of trucked-in water for fire suppression.
- D. **Multi-Family Residential (2-4 units):** 2 to 4 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, duplexes, apartments, condominiums, and bed and breakfasts.
- E. **Multi-Family Residential (5-9 units):** 5 to 9 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- F. **Multi-Family Residential (10+ units):** ten or more dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.
- G. **Commercial:** Commercial or institutional uses including but not limited to stores and retail businesses (less than 10,000 square feet), offices, restaurants and bars, service stations, auto repair, hotels, motels, day care facilities, professional business parks, and similar uses.
- H. **Industrial:** Industrial uses including but not limited to manufacturing, packaging, shipping, recycling, industrial parks, wood products, energy production, and similar uses.
- I. **Retail (10,000 + square feet):** a retail business that occupies 10,000 or more square feet.
- J. **Mobile Home Site:** an area of land within a mobile home park that is rented, or held out for rent, to accommodate a mobile home used for human habitation. A mobile home park is an area of land where two or more mobile home sites are rented, or held out for rent, to accommodate mobile homes used for human habitation. A mobile home is a structure designed for human habitation and for being moved on a street or highway, including, but not limited to, manufactured homes, motor homes, and recreational vehicles.

SECTION 4. Appeals. Any property owner 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 written appeal with the District. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal 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 5. Method of Collection. On or about July 1st of each year, but in any event in sufficient time to include the levy of the special tax on the County's secured tax roll, the District shall determine the use category and related tax amount representing each parcel of real property within the District subject to the special tax. Parcels subject to levy shall be determined based upon the records of the Humboldt County Assessor or, in lieu thereof, upon such other reliable public records available to the District.

The special tax shall be collected in the same manner and subject to the same penalty as, or with, other taxes fixed and collected by Humboldt County on behalf of the Arcata Fire Protection District. The County of Humboldt may deduct reasonable expenses incurred for such service before remitting the balance to the District. Notwithstanding the foregoing, the District may, in its discretion, directly bill and collect the special tax for certain types of parcel use categories or property owners. In the event of a delinquency in the payment of directly billed special taxes, the delinquency shall be subject to a 10% penalty and an administrative cost of \$20.00.

SECTION 6. Special Account. 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 50075.1. Funds deposited into this account cannot be used for any other purpose than those outlined in Section 2 of this Ordinance.

SECTION 7. 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 8. Annual Report. In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board at least once a year. The annual report shall contain 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.

SECTION 9. Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance.

SECTION 10. Effective Date and Sunset Date. This Ordinance shall be effective only at such time as the District Board has declared that the Ordinance has been approved by two-thirds of the voters voting at an election to be held on November 3, 2020. Should this Ordinance not be approved, Ordinance No. 97-010 (approved by voters in 1997) will remain in full force and effect. Notwithstanding the above, if this Ordinance is

approved, the special tax shall be collected at the rates established by this Ordinance beginning with the 2020-2021 fiscal year until June 30, 2030, at which time the special tax shall be repealed by operation of law, unless extended in accordance with law.

SECTION 11. Certification. The District Secretary shall certify to the passage and adoption of this Ordinance and shall cause a copy of the full text of the Ordinance to be posted.