

**SPALDING COMMUNITY SERVICES DISTRICT
SPALDING FIRE DEPARTMENT
502-907 MAHOGANY WAY
SPALDING TRACT
SUSANVILLE, CA 96130
(530) 825 3258**

RESOLUTION 2014-1

RESOLUTION TO ENACT A NEW SPECIAL TAX EQUITABLY AGAINST ALL REAL PROPERTY FOR THE PURPOSE OF PROVIDING FIRE PROTECTION EQUIPMENT REPLACEMENT AND FIRE PREVENTION PROGRAMS; AND TO CALL A SPECIAL ELECTION THEREON.

WHEREAS, the voters of the Spalding Community Service District previously approved a special tax measure in 1998 to support fire protection and equipment replacement (including fire prevention and suppression, rescue, and medical aid and ambulance service) within the District; and

WHEREAS, the Board of the District has determined that the personnel and equipment and of the District are used jointly for fire protection and rescue services; and

WHEREAS, the needs for these services in the District are increasing, the equipment is aging, and the assessment has not been increase for many years; and

WHEREAS, The Board of the District has determined that to use fully the Fire Protection Equipment Replacement and Fire Prevention Special Tax, if approved by the voters, the District's "spending limit" established under Article XIII B of the California Constitution (i.e., Proposition 4) is in line with this increase.

WHEREAS, the Board of the District has determined to submit a new special tax measure to the voters in the form of this Resolution that will allow the District to levy a new tax to provide necessary equipment replacement and fire protection programs, and to assess the tax equitably against all real property and structures thereon, based upon the use of the property.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE SPALDING COMMUNITY SERVICES DISTRICT OF THE COUNTY OF LASSEN, STATE OF CALIFORNIA, DOES HEREBY RESOLVE that, subject to the approval of the voters for Spalding Community Services District, a new special property tax shall be established to supplement the existing special tax, if the ballot does not pass the existing special tax will remain as previously approved by the voters in February 3, 1998.

It is hereby enacted within the Spalding Community Services District, Volunteer Fire Department, a special tax to be assessed against all taxable real property and structures within the District. The special property tax shall be assessed equitably against all real property and structures thereon, based upon the use of the property and in the amounts as follows:

ASSESSOR'S PARCELS REGISTERED WITH LASSEN COUNTY

\$65.00 PER YR

Section 2 Definitions

For the purpose of this ordinance the following words or terms shall have the following meaning:

- a. "Board" shall mean the Board of Directors of the Spalding Community Service District.
- b. "District" shall mean the Spalding Community Services District, Volunteer Fire Department.

Section 3 Effective Date of the Special Property Tax

The special property tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results evidencing approval by at least two-thirds of the registered voters voting thereon, by the Lassen County Clerk.

The special property tax shall be levied against all taxable real property with the District beginning with the 2015-2016 fiscal year.

Section 4 Use of the Special Property Tax Proceeds

The special property tax shall be used solely for the purpose of providing replacement of fire suppression, protection, prevention, rescue, ambulance and other emergency services equipment within the District which the District is authorized by law to provide, for any responses outside of the District under mutual aid agreements with other fire suppression or emergency service agencies and for any incidental expense relating thereto including expenses related to the collection of the tax.

Section 5 Levy and Collection of the Special Property Tax

The special property tax shall be deemed to be automatically levied as of the date of July 1st of each year, beginning with July 1, 2015. Unless otherwise ordered pursuant to a resolution adopted by the Board of Directors, the special property tax shall annually be collected on the County of Lassen 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 property 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.

Section 6 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 office. Any such appeal shall be filed by December 1st of the year for which the tax is being appealed. (For example, an appeal for taxes imposed for the 2015-2016 fiscal year shall be filed by December 1, 2015) 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.

Upon receipt of a timely filed appeal, the District board shall schedule an appeal hearing. The property owner shall be notified at least 20 days prior to the date of the appeal hearing. At the appeal hearing the property owner shall have the burden of producing evidence sufficient to establish that (1) the nature of the use (classification) of the property is in error or (2) the amount calculated for the tax based on the use of the property is in error. **In any appeal**, the property owner shall also have the affirmative obligation of providing evidence to establish the correct nature of the use of the property and all other factors relevant to the proper calculation of the special property tax.

It is the intent of this Section to provide an effective and timely administrative remedy to any property owner who contests the levy of the special property tax by the District. Thereafter, any legal action or proceeding to challenge the levy of a special property tax as provided therein shall be filed with 90 days of the Board's decision on the property owner's appeal. The Board's decision on appeal shall be accompanied by written findings of fact, if requested by the appealing property owner. Any such request for findings of fact shall be made at the commencement of the appeal hearing and notice of this requirement shall be provided in the notice of the hearing mailed to the property owner 20 days prior to the hearing date.

Section 7 Submission of Special Tax to Voters

The special tax established by this Resolution shall be submitted to the registered voters within Spalding Community Services District at an election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the Spalding Community Services District voting thereon. The question submitted to the voters shall read substantially as follows:

“Shall an additional special tax be levied for fire protection equipment replacement and fire prevention programs for the Spalding Community Services District of \$65.00 per assessor's parcel, as established by resolution 2014-1?”

Section 8 Transmission of this Resolution to County Clerk

The Secretary of the Board is hereby directed to submit a copy of this resolution to the Lassen county Clerk immediately upon its adoption.

Section 9 Validation Pursuant to CCP Section 850 et,seq.

Pursuant to the provisions of the government Code Section 50077.5 any judicial action or proceeding to attack, review set aside, void or annul this ordinance and/or the approval of the subject special property tax pertaining to the special property tax shall be commenced, if at all, within 60 days of the date of the adoption hereof; or within 60 days of the effective date of any increase in the amount of the tax as provided for in Section 1 of the Resolution.

Adopted on this 9th Day of July, 2014 by the following roll call vote of the Board of Directors of Spalding Community Service District.

AYES_____

Directors:

NOES_____

Dan James _____

Directors Absent_____

Ted Thomas _____

John Monticelli _____

Jack Glendon _____

Larry Doss _____

ATTEST:

Chris Gallagher, Secretary/General Manager

