

SPALDING COMMUNITY SERVICES DISTRICT
502-907 Mahogany Way
Susanville, CA 96130

RESOLUTION 97-5

July 15, 1997

Spalding Community Service District Resolution calling for an election to approve a special tax for financing the Spalding District fire Department and approve a revenue limit for the district.

Whereas California Government Code Section 50077 and Proposition 218 authorizes districts including community service districts to propose by ordinance or resolution the adoption of special taxes, subject to the approval of a 2/3 vote of the registered voters of the district pursuant to California Constitution, Article 13A, Section 4: and

Whereas, pursuant to California Constitution Article 13B, the proceeds of a voter approved special tax may not be collected or expended without the establishment of a revenue limit which may be done by a majority vote of the electors of the district and

Now, therefore be it resolved that the Board of Directors of the Spalding Community Service District finds, determines and orders as follows:

- 1. Notice to public has been duly given as provided by law and a hearing has been opened, conducted and closed.*
- 2. That under the authority of California Government Code Section 50077, and Proposition 218a special tax election is hereby called to be held on Tuesday, November 4, 1997 at which election the following measure shall be submitted to the qualified electors within the Spalding Community Service District to become effective upon the favorable vote of 2/3 of the voters voting upon said measure:*

RESOLUTION 97-5

SPALDING COMMUNITY SERVICE DISTRICT MEASURE "A"

Shall the land owners in the Spalding Community Service District be assessed for each fiscal year a special tax at the rates set forth in the uniformed schedule of rates and adopted on 4th day of March 1997. And on file at the office of the Spalding Community Service District, attached as Exhibit A. Said revenue to be used for the purpose of Fire Suppression and Emergency Medical Aid.

- 3. That if approved said tax shall be collected in the same manner and subject to the same penalties as taxes collected by the County of Lassen.*
- 4. That under the Authority of California Constitution, Article 13B and other applicable law, an election to establish a revenue limit for the Spalding Community Service District is hereby called, to be held on Tuesday, November 4, 1997 at which election the following measure shall be submitted to the qualified electors within the Spalding Community Service District to become effective upon the favorable vote of the majority of the voters voting upon said measure:*

SPALDING COMMUNITY SERVICE DISTRICT MEASURE "B"

Shall there be authorized an appropriation limit of \$36,000.00 for the Spalding Community Service District effective in the fiscal year 1997-1998 and subsequent years henceforth. Said revenues to be used for the purpose of Fire Suppression and Emergency Medical Aid.

- 5. That said special tax election and revenue limit election shall be consolidated with the statewide election to be held on the same day, that the consolidated elections shall be held and conducted, elected officers appointed, voting precincts designated, ballots printed, polls opened and closed. Ballots counted and returned, returns canvassed, results declared and all other proceeding incidental to be connected until the election, shall be regulated and done in accordance with the provisions of law, regulatory said statewide election.*

The forgoing resolution was adopted at a duly noticed special meeting of the Board of Directors of the Spalding Community Service District held on the _____ 1997.

RESOLUTION 97-5

DIRECTORS ABSENT: _____
DIRECTORS FOR: AYES _____
DIRECTORS AGAINST: NOES _____

CHARLES H. RAY, JR. _____
CHAIRMAN

HAROLD ABBOTT _____
DIRECTOR

DELORES "LULU" LEE _____
DIRECTOR

JEANETTE NEVILLE _____
DIRECTOR

CHRISTINA SPALDING _____
DIRECTOR

SIGNED: _____
MERLE LAY, SECRETARY

*PROPOSED SPECIAL TAX RFOR FIRE SUPPRESSION AND
EMERGENCY MEDICAL AID
EXHIBIT "A"*

This system appears to be relatively fair to all property owners as all would be paying their proportionate share of the costs, and the bare land would not be overburdened in relation to the improved parcels. In other words, most fires are started by "people" and "people" are generally located on improved property. However, bare land is considered as a fire conduit and as such it would be paying its share.

The proposed special tax is based on the assessment roll of Lassen County and the Assessor's Parcel System. All vacant assess or parcels would have a special tax on the bare land and all parcels that have county assessment for improvements or have improvements would have an additional special tax added to the land a special tax. The land and improvement special tax for fire suppression and emergency medical aid is based on a flat fee and is not based upon land or improvement value or the size of the improvement, i.e., square footage of improvements.

An improved parcel would be considered as any parcel that has a well or septic tank or electric power that can be utilized for camping, RV parking, residence or commercial use and/or has an assessment for an improvement by the county assessor.

The classifications for the special taxes would have the designations of U.P. for the unimproved parcel, I.P. for the improved residential parcel, and I.P.C. for the improved commercial parcel. RV parks would be I.P.R.V. and motels would be I.P.M.

The parcel size designation would run from one (1) to eight (8) and could be expanded if larger parcels are annexed or created. The typical buildable parcel size range from four (4) to eight (8) lot size. (.28 acre up to .55 acre) in the Spalding area. This size is considered as the base and the land assessment is adjusted up or down in relation to the typical size.

For the single lots that are being utilized for residential or commercial use, all adjoining lots or parcels in the same ownership and/or were combined to

acquire a building permit will be included as a part of the building site and each lot or parcel will have a prorated tax as a part of the total building site.

The following special tax for improvements will be added to the land tax. The special tax for improved single family site is \$36.00, to include one RV, each additional RV is \$20.00 each. A second home or a duplex will be an additional \$20.00. For each commercial improvement (store building, restaurant, shop building or any building open to the public) will be taxed at \$40.00 each, plus RV's, dwelling or living quarters at \$20.00 each.

RV parks with adequate fire hydrants that can be utilized by the Spalding Volunteer Fire Department equipment will have a tax of \$10.00 per space, plus any commercial unit at \$40.00 and any residential improvement at \$20.00. Motels will be taxed at \$15.00 per unit, \$40 for each commercial entity. Any additional dwellings on the same property will be \$20.00. Any other types of improvements may be taxed by the Spalding Community Service District at a later date and will have their proportionate tax assigned. Inspections for special tax will be done during the period of 1 January through July 31, 1997.

PARCEL SIZE DESIGNATION

- | | |
|---|---------------------------------|
| 1 | up to 1 lot |
| 2 | up to 2 lots |
| 3 | up to 3 lots |
| 4 | 4 lots to and including 8 lots |
| 5 | 9 lots to and including 16 lots |
| 6 | 17 lots up to 29 lots |
| 7 | 2 acres to 5 acres |

TYPICAL SPECIAL TAX

UNIMPROVED SITES

U.P. 1	\$2.00
U.P. 2	\$4.00
U.P. 3	\$6.00
U.P. 4	\$16.00
U.P. 5	\$24.00
U.P. 6	\$28.00

IMPROVED SITES (RESIDENTIAL)

I.P. 4	\$36.00
I.P. 5	\$44.00
I.P. 6	\$48.00

U.P. 7 \$32.00
U.P. 8 \$36.00

I.P. 7 \$52.00
I.P. 8 \$56.00

IMPROVED SITES (COMMERCIAL)
(BASED ON ONE BUILDING)

I.P.C.4 \$56.00
I.P.C.5 \$64.00
I.P.C.6 \$68.00
I.P.C.7 \$72.00
I.P.C.8 \$76.00

If you have any questions regarding your fire and emergency medical aid tas, the assessment maps and tax rolls are available each meeting, which is the first Tuesday of each month at 7:00 p.m. and the third Tuesday of each month at 7:00 p.m.(subject to change with proper notification) at the Eagle Lake Community Center 502-905 Mahogany Way in Spalding.

If you want to write for your specific special tax, please address your request to Spalding Community Service District, 502-907 Mahogany Way, Susanville, California, 96130. Please include your Lassen county Assessor's parcel numbers.