



AGENDA ITEM
NO. **C-12**

COUNTY OF HUMBOLDT

For the meeting of: July 25, 2017

Date: July 20, 2017

To: Board of Supervisors

From: Kelly Sanders, Clerk/Recorder/Registrar of Voters *KS*

Subject: Resolution from Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 Requesting Consolidation of the Special Election with Humboldt County's Consolidated Districts Election on November 7, 2017, and Placing the Special Tax Measure on the Ballot.

RECOMMENDATION(S): That the Board of Supervisors approve the request for election consolidation with the condition that Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 reimburse the County of Humboldt for costs incurred pursuant to this request, and request that the clerk of the board forward the signed board order and copy of Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 resolution #17-08 to the Humboldt County Office of Elections.

SOURCE OF FUNDING: Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1

DISCUSSION: On July 20, 2017, the Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 Board of Directors approved resolution 17-08 requesting the Board of Supervisors approve the consolidation of their special election with the Consolidated Districts Election to be held on November 7, 2017, in the County of Humboldt and calling for an election, and placing one measure on the ballot calling for submission to the voters a question relating to the increase of the fire protection and suppression services special tax.

Prepared by Judith Hedgpeth CAO Approval *[Signature]*

REVIEW: Auditor _____ County Counsel *[Signature]* Human Resources _____ Other _____

TYPE OF ITEM:

Consent

Departmental

Public Hearing

Other _____

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor Wilson Seconded by Supervisor Fennell

Ayes Wilson, Fennell, Sundberg

Nays _____

Abstain _____

Absent Bass, Bohn

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: July 25, 2017

By: *[Signature]*

Kathy Hayes, Clerk of the Board

The question to be submitted to the voters shall read as follows:

“In order to sustain the Shelter Cove Fire Department with the right equipment and training and to maintain rapid fire protection and emergency medical response, shall an additional annual special tax of \$74 for vacant parcels, \$100 for residential dwellings, \$225 for commercial businesses and multi-family buildings, raising \$329,150 annually, be imposed beginning July 2018, remaining in effect until ended by voters, with all funds used exclusively for Fire Department activities?”

This ordinance will take effect if it is approved by two-thirds of the voters of the District voting upon it.

FINANCIAL IMPACT: No financial impact to the county as Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 shall reimburse the county for costs associated with their measure.

This item meets the Board of Supervisors’ 2017 Strategic Framework by providing community-appropriate levels of service and building interjurisdictional and regional cooperation.

OTHER AGENCY INVOLVEMENT: Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1

ALTERNATIVES TO STAFF RECOMMENDATIONS: Your Board could require this election be conducted as a separate, mail-ballot only special election. This option is not recommended as it would unnecessarily increase election costs incurred by the affected district.

ATTACHMENTS:

- Attachment 1: Resolution 17-08
- Attachment 2: Ordinance No. 74
- Attachment 3: Ordinance No. 52

RESOLUTION 17-08
OF
RESORT IMPROVEMENT DISTRICT NO. 1 AND SHELTER COVE SEWER AND
OTHER FACILITIES MAINTENANCE DISTRICT NO. 1, CALLING A SPECIAL
ELECTION TO SUBMIT TO THE VOTERS OF THE DISTRICT THE ADOPTION OF
AN ORDINANCE PROPOSING A NEW ADDITIONAL FIRE PROTECTION SPECIAL
TAX MEASURE, AND ORDERING THAT THE SPECIAL ELECTION BE
CONSOLIDATED WITH THE DISTRICT ELECTION TO BE CONDUCTED ON
NOVEMBER 7TH, 2017

WHEREAS, pursuant to Section 13070(c), of Chapter 5, Powers, of Division 11, Resort Improvement District Law, of the California Public Resources Code, the Resort Improvement District No. 1 and Shelter Cove Sewer and Other Facilities Maintenance District No. 1 (the "District") is authorized to exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code, and the Shelter Cove Fire Department is a Department of the District and provides fire protection services throughout the Shelter Cove area; and

WHEREAS, the Shelter Cove Fire Department is a full-service fire department and provides additional unique services that are essential to Shelter Cove, including Advanced Life Support emergency medical services, ocean rescue, and emergency medical transport when the situation warrants; and

WHEREAS, pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code, and other applicable law, the District may levy a special tax on all parcels of real property in the District for the purpose of providing fire protection and emergency services, 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 special tax of \$25 per parcel approved by the qualified voters of Shelter Cove in 1995, specifically for fire protection purposes, has not been increased over the years while the cost of providing high quality fire protection and advanced life support services have steadily increased. The revenue to the District from the tax has actually decreased due to parcel mergers, which has reduced the total number of taxable parcels in the District; and.

WHEREAS, Shelter Cove is isolated within the Kings Range National Conservation Area and is unable to receive expeditious mutual aid due to this seclusion, the community of Shelter Cove relies on the fire department as the sole provider for many disciplines from firefighting and emergency medical services, to ocean rescue and vehicle extrication. These disciplines are costly to offer to the community. After reviewing the current budget's short falls and planning for the future, the Shelter Cove Fire Department has devised an annual budgetary goal of approximately \$430,000 to fund the department into the future. The new additional Fire Protection Tax will be specifically used for the purpose of obtaining, furnishing, operating and maintaining fire protection, suppression and emergency medical services. If this tax increase is voted in, the community of

Shelter Cove will have a modern, well-funded, well equipped, well-trained and proficient fire department to serve and protect the people and property of Shelter Cove; and

Whereas, the additional special tax if approved shall be levied once during the 2018/19 fiscal year at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below, 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>2018/19 Total Tax Including Additional</u>
A. Residential Dwelling:	\$25 per fiscal year.	\$100 per fiscal year	\$125 per fiscal year.
B. Commercial Residential:	\$25 per fiscal year.	\$225 per fiscal year	\$250 per fiscal year.
C. Commercial Building:	\$25 per fiscal year.	\$225 per fiscal year	\$250 per fiscal year.
D. Vacant Residential:	\$25 per fiscal year	\$74 per fiscal year	\$99 per fiscal year.
E. Vacant Commercial:	\$25 per fiscal year	\$74 per fiscal year	\$99 per fiscal year.

A. Residential Dwelling: Any building or structure which is occupied or intended to be used for living purposes with the exception of duplex, triplex, fourplex, etc., or apartment house, hotel or motel

B. Commercial Residential: Any apartment house, condominium, hotel, motel, or any other building or structure containing two or more residential units.

C. Commercial Buildings: Any building or structure used or intended to be used for storage, wholesale (other than wholesale nurseries), retail or other commercial activities.

D. Vacant Residential Lot: Any uninhabited or vacant ground or property which is intended to be used or developed for dwelling.

E. Vacant Commercial Lot: Any uninhabited or vacant ground or property which is intended to be used or developed for any commercial building or development of any

WHEREAS, the reason for the different tiers of the tax are due to the cost of equipment and training for protecting a house vs. a vacant lot. The increase to the commercial properties is due to the size, manner of use (restaurant, store, hotel), and visitors these properties attract. This again adds to the training and equipment needed to protect these commercial properties, and

WHEREAS, pursuant to its rights and authority under State law, the Board of Directors of the District may call a Special Election to be held in the District on November 7th, 2017 for the purpose of submitting a ballot measure to the voters of the District; and

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the Resort Improvement District No. 1 as follows:

SECTION 1. The foregoing findings are true and correct:

Over the last 22 years since the \$25 annual Shelter Cove Fire Parcel tax was voted in, the community of Shelter Cove has grown and changed with the times. This parcel tax should be the sole funding for the Shelter Cove Fire Department, but the department is currently being

subsidized by other District funds. The Shelter Cove Fire Department can't keep up with the emergency response needs of this community at the current 22-year old tax rate. All aspects of the fire department's operations have seen a large increase in cost over the last 22 years. Call volume and fire danger have also increased in 22 years as well as the number of retirement age community members needing special and increased medical care. The Shelter Cove Fire Department is proposing a new additional parcel tax to meet the current Fire Department needs. The proposed tax is a special parcel tax with three-tiers reflecting the Shelter Cove Fire Departments cost of protecting life and property associated with property type. The proposed tax rates are as follows \$99 for a vacant parcel, \$125 for a parcel with one residence and \$250 for a commercial residential parcel (multi-family) or commercial parcel with a home or business. Due to the increase of operation costs and the current budget decreasing due to lots being combined or bought by the District, these tax rates have been determined to be reasonable by the Shelter Cove Fire Department. The tax will be collected by the County of Humboldt Treasurer-Tax Collector in the same manner and subject to the same penalty as other taxes collected by the District, and the effective date will be July 2018.

SECTION 2. The Board of Directors of the District has adopted an ordinance (Ordinance No. 74) authorizing an additional special tax for fire protection provided by the District, which ordinance will take effect if it is approved by two-thirds of the voters of the District voting upon it, and a copy of said ordinance is attached hereto as Exhibit "A" and is incorporated herein by this reference. The full text of Ordinance No. 74 shall be printed on the voter pamphlet.

SECTION 3. Pursuant to Elections Code Section 12001 and Government Code Section 53978 a special election is hereby called and ordered to be held within the District on November 7th, 2017, to submit to the voters of the District whether Ordinance 74 hereby attached as Exhibit "A" should be approved and orders the following question to be submitted to the voters at the Special District Election:

Resort Improvement District No. 1 Emergency Services Protection Parcel Tax Measure ____. In order to sustain the Shelter Cove Fire Department with the right equipment and training and to maintain rapid fire protection and emergency medical response, shall an additional annual special tax of \$74 for vacant parcels, \$100 for residential dwellings, \$225 for commercial businesses and multi-family buildings, raising \$329,150 annually, be imposed beginning July 2018, remaining in effect until ended by voters, with all funds used exclusively for Fire Department activities?	YES
	NO

SECTION 4. Pursuant to Elections Code section 10400 et seq., the special election called by this resolution shall be, and is hereby ordered to be consolidated with the District election to be held on November 7th, 2017

SECTION 5. Specific purpose of the special tax:

The new additional Fire Protection Tax will be specifically used for the purpose of obtaining, furnishing, operating and maintaining fire protection, suppression and emergency medical services. The additional levy will raise \$329,150 per year and will be reviewed after ten years.

SECTION 6. The District recognizes the following requirements:

- the special tax only be applied to the specific purpose identified above.
- requirement that a specific account be created.
- requirement that an annual report be prepared that identifies the amount that is expended during the year and the status of any projects that are associated with the specific purpose of the special tax.

SECTION 7. Notice of the time and place of holding the election is given, and the District Clerk is authorized, instructed and directed to give further or additional notice of the election in time, form and manner as required by law.

SECTION 8. County Elections is authorized to canvass the returns of the Special District Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used.

SECTION 9. The District recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for such costs.

SECTION 10 That the District Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the County Election Department of the County of Humboldt forthwith.

SECTION 11. That the District Clerk shall certify to the passage and adoption of this Resolution and enter it into the official records of the District.

PASSED AND ADOPTED this 20th day of July 2017, at a Regular Meeting of the Board of Directors of the Resort Improvement District No. 1, by the following vote:

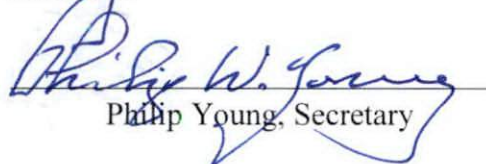
AYES: Fox, Sommer, Corey.
NOES: None.
ABSENT: Caldwell, Hargrave.
ABSTAIN: None.

RESORT IMPROVEMENT DISTRICT NO. 1

By:


Susan Fox, President
Board of Directors

ATTEST:


Philip Young, Secretary

Argument in Favor of Measure S

Your YES vote on Measure S is essential if we hope to continue providing professional fire protection and emergency medical services to the residents of Shelter Cove.

Shelter Cove is a unique, isolated, special community - it is one where we watch out for one another. The Shelter Cove Fire Department, made up of local volunteers, is an integral part of taking care of our community. The department has been continuously operating since Shelter Cove's inception, working to prevent fires, fighting them when they occur, and responding to many other emergencies, especially medical aid calls. The department is currently funded by a 1995 special tax and many things have changed in 22 years, and that dedicated fund is not enough to fund the work of keeping us safe as costs of maintaining a highly trained fire/emergency services department have significantly increased. We need to sustain the department with the right equipment and training in order to maintain rapid local fire protection and emergency medical response services. Over the past few years the fire department has been increasingly subsidized by the District's general fund. In 2016, the department was subsidized in the amount of \$79,672, with the majority of the department's equipment still in need of replacement. For example, the department's oldest fire engine was manufactured in 1984 and is unreliable and the cost of its replacement is currently cost prohibitive. Measure S will provide the necessary funds to defray department costs into the future and it will also help maintain your current fire insurance premium rates.

Please help us to keep you safe with a YES vote on Measure S.

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

**ORDINANCE NO. 74
AN ORDINANCE IMPOSING AN ADDITIONAL SPECIAL TAX FOR FIRE
PREVENTION AND SUPPRESSION**

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 and Other Facilities Maintenance District No. 1, Humboldt County, California, **IMPOSING AN ADDITIONAL FIRE PROTECTION AND SUPPRESSION SPECIAL TAX ON REAL PROPERTY WITHIN THE RESORT IMPROVEMENT DISTRICT NO. 1**

PURPOSE OF ORDINANCE: This Ordinance increases the special tax levied for fire protection and suppression services provided by the District by imposing an additional special tax.

Whereas, in accordance with Section 13070 (c) of Chapter 5 Powers, of Division 11, Resort Improvement District Law of the Public Resources Code, , the District is authorized to exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code., and the Shelter Cove Fire Department is a department of the District and provides fire protection throughout the District; and

Whereas, the Shelter Cove Fire Department is a full-service fire department and provides additional unique services that are essential to Shelter Cove, including Advanced Life Support emergency medical services, ocean rescue, and emergency medical transport when the situation warrants; and

Whereas, pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code, and other applicable law, the District may levy a special tax on all parcels of real property in the District for the purpose of providing fire protection and emergency services, 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 June 19th, 1995 the Board of Directors of the District adopted Ordinance No. 52 imposing the special tax and which ordinance was approved by two-thirds of the voters of the District voting upon it; a copy of Ordinance No. 52 is attached hereto as an exhibit B and incorporated herein by this reference; and

Whereas, the additional special tax if approved shall be levied once during the 2018/19 fiscal year at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below, 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 Including Additional</u>
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D. Vacant Residential Lot: Any uninhabited or vacant ground or property which is intended to be used or developed for dwelling.

E. Vacant Commercial Lot: Any uninhabited or vacant ground or property which is intended to be used or developed for any commercial building or development of any commercial purpose; and

Whereas, the approved special tax shall be re-evaluated every ten years and adjusted, if necessary, and voted upon; 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 obtaining, furnishing, operating and maintaining fire protection, suppression and emergency medical services; 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 2/3rds 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 the Independent, a newspaper of general circulation, published in the County of Humboldt, State of California; and

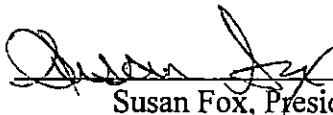
Whereas, should this ordinance not be approved, Ordinance No. 52 imposing the special tax will remain in full force and the special tax will be levied at the current rates.

NOW, THEREFORE BE IT RESOLVED:

1. The Board of Directors of the District shall, subject to voter approval, impose an additional Fire Protection Tax as outlined in the above schedule 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 Shelter Cove Fire Department for the purpose of obtaining, furnishing, operating and maintaining fire protection, suppression and emergency medical services.
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 November 7th, 2017.
4. If not approved by voters Ordinance No. 52 imposing the special tax will remain in full force and the special tax will be levied at the current rates.

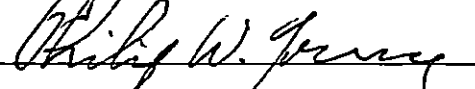
APPROVED AND ADOPTED at a regular meeting of the Directors of the Resort Improvement District No. 1 of the County of Humboldt on the 20th day of July, 2017.

AYES: Fox, Sommer, Corley.
NOES: None.
ABSENT: Caldwell, Hargrave.
ABSTAIN: None.



Susan Fox, President
Board of Directors

ATTEST:



Philip Young, Board Secretary

RESORT IMPROVEMENT DISTRICT NO. 1
and
Shelter Cove & Other Facilities Maintenance District No. 1
HUMBOLDT COUNTY, CALIFORNIA

ORDINANCE NO. 52

--AN ORDINANCE TO ESTABLISH A FIRE PROTECTION TAX--

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

WHEREAS, the loss of general tax revenues resulting from changes in state law pertaining to allocation of tax revenues to special districts has resulted in a substantial loss of revenues to the District; and,

WHEREAS, fire protection services provided by the District will be severely curtailed, if not eliminated, unless alternate sources of revenue are developed by the District; and,

WHEREAS, California Government Code Section 53978 provides that the District may, subject to voter approval, impose a special tax for fire protection and prevention.

THEREFORE, BE IT ORDAINED:

1. The Board of Directors of the District shall, subject to voter approval, impose a fire protection and prevention special tax in the sum of twenty-five dollars (\$ 25.00) per annum, per parcel of real property located within the boundaries of the District.

2. If approved by the voters, the twenty-five dollars (\$ 25.00) per parcel special tax shall be utilized by the District for fire prevention and protection services.

3. This ordinance shall not become effective, and the special tax shall not be imposed unless two-thirds of the voters within the District approve this ordinance. An election for this purpose shall be held on Tuesday, November 7, 1995.


4. If approved by the voters of the District, the special tax herein described shall be collected, on behalf of the District, by the County of Humboldt.

PASSED, APPROVED AND ADOPTED this 19th day of June, 1995, by the following vote:

AYES: Anderson, Coulombe, and Foster

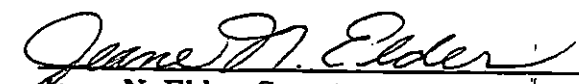
NOES: NONE

ABSENT: Boedecker



Maurice Anderson, President
Board of Directors
RESORT IMPROVEMENT DISTRICT

ATTEST:



Jeane N. Elder, Secretary
Board of Directors