



TELEGRAPH RIDGE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS RESOLUTION NO. 2019-009

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TELEGRAPH RIDGE FIRE PROTECTION DISTRICT SUBMITTING TO THE VOTERS AT THE STATEWIDE ELECTION ON March 3, 2020, A PROPOSED FIRE PROTECTION SPECIAL PARCEL TAX; REQUESTING THE BOARD OF SUPERVISORS OF HUMBOLDT COUNTY TO CONSOLIDATE SAID ELECTION WITH THE STATEWIDE ELECTION; AND DIRECTING THE DISTRICT CLERK TO TAKE ANY AND ALL ACTIONS NECESSARY UNDER LAW TO PREARE FOR AND CONDUCT THE ELECTION

WHEREAS, the Telegraph Ridge Fire Protection District (hereafter "District") was officially formed on March 14, 1990, and provides fire protection services throughout the district boundaries, as expanded on November 10, 2015;

WHEREAS, in 1989, the voters within the Telegraph Ridge Fire Protection District approved a special tax of \$10 per unimproved parcel and \$30 per improved parcel;

WHEREAS, since 1989, the Special Tax has not been increased despite a significant increase in District obligations and service areas;

WHEREAS, based on current funding sources, including the Special Tax approved in 1989, the Telegraph Ridge Fire Protection District is unable to provide adequate Fire Protection within the District with the existing financial resources; and

WHEREAS, additional funds are necessary to provide adequate levels of service within the Telegraph Ridge Fire Protection District; 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, if approved, would generate approximately \$22,345 per year in revenue and would be apportioned to property in the following manner: (a) \$55 for improved parcels containing one or more family residential dwellings; (b) \$75 for unimproved parcels; and (c) \$150 for improved parcels containing commercial structures and manufactured home parks. Revenue from this special tax will be used for vehicle and equipment maintenance, fire fighter training, necessary fire station infrastructure, acquisition of Ettersburg Fire Station parcel, and ever increasing insurance costs; and

WHEREAS, residents of this District will benefit from tax by having a fully equipped and trained fire fighting contingent centrally placed within the district boundaries. Funds will ensure that equipment is maintained and serviced in a timely manner as needed. Increased revenue will allow for increased training opportunities, better personal protective equipment, and overall better service to the constituents; and

WHEREAS, the special tax will be revisited annually near the start of each fiscal year, July 1st. In five years (2025) the special tax will be reevaluated and revised or removed as needed;

WHEREAS, the special tax, if approved by the voters, includes two specific exemptions that (1) allow that any such parcels that are contiguous, undeveloped, held under identical ownership, and contain average fuel loading below a given threshold to be treated as a single parcel and may, upon approval of an application of the owners thereof to the District Board, be treated as a single parcel for purposes of this special tax, and (2) Provide for A Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development guidelines for 'very low' or 'Poverty level' income to apply for an exemption from the tax; 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 March 3, 2020, for the purpose of submitting a ballot measure to the voters of the District; and

WHEREAS, pursuant to the California Elections Code, it is appropriate for the Board to request consolidation of the election with any and all other elections to be held on Tuesday, March 3, 2020 and to request the County of Humboldt Elections Office to perform certain election services for the District.

NOW, THEREFORE BE IT RESOLVED that the Telegraph Ridge Fire Protection District does hereby:

1. Recitals: The foregoing findings are true and correct and are hereby incorporated by reference.
2. Call for Election; Placement of Measure on Ballot: Pursuant to California Constitution Article XIIC, Section 2: Government Code Section 53724; and Elections Code Section 10403, the Board of Directors of the Telegraph Ridge Fire Protection District hereby calls and election at which is shall be submitted to the qualified voters of the District, a measure that, if approved, would add an additional Special Parcel Tax. This measure shall be designated by letter by the Humboldt County Registrar of Voters. Pursuant to Election Code Section 10400 *et seq.*, the election for this measure shall be consolidated with the established election to be conducted on March 3, 2020, and be held and conducted in the manner prescribed by Elections Code Section 10418.
3. Election Date: The date of the election shall be Tuesday, March 3, 2020.
4. Ballot Language: the question to be presented to the voters is as follows:

Telegraph Ridge Fire Protection District Emergency Services Protection Measure. To ensure and maintain fire protection services, including securing the Ettersburg fire station parcel, equipment and vehicle maintenance, and meeting insurance obligations, shall the Telegraph Ridge Fire Protection District Resolution 2019-009 imposing a Special Tax raising an estimated \$22,345 annually, be adopted?	YES
	NO

5. The special tax has been determined to be reasonable.

6. This special tax, if approved, at the rate of \$55 per improved or occupied parcel, \$75 per unimproved and vacant parcels, and \$150 per commercial parcel, will bring the rate for all non-commercial parcels to \$85 total. The effective date of the tax will be April 1, 2020 for all parcels.

7. The Purpose and Intent of the special tax is as follows:
 - A. To provide revenue to support the acquisition of the land housing the District's fire station, to provide required ongoing maintenance on four engines; to provide necessary training, medical supply and tool acquisition; to pay for ever increasing insurance costs;
 - B. To provide annual budget support to the Telegraph Ridge Volunteer Fire Department to fund ongoing fire protection services including firefighting equipment and apparatus and necessary capital improvements, consistent with the needs of the residents of the District and the Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

8. Requirements:
 - A. The special tax will only be applied to the specific purpose identified above
 - B. A specific account will be created
 - C. 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.

9. Exemption from Special Tax. Exempt parcel numbers furnished by the Assessor's Office to the Telegraph Ridge FPD include Public Owned Parcels (United States of American and State of California, other local agencies) and Non-Taxable Parcels as determined by various statues including, but not limited to, Disabled Veterans, Welfare Exemptions, Cemetery Exemptions, and Low Value exemptions, will not have the District special tax imposed. Two additional specific exemptions from the special tax are approved:
 - A. Parcels which are contiguous, undeveloped, held under identical ownership and can be demonstrated to contain average fuel loading below a given threshold, to be determined by the District, may, upon approval of an application of the

owners thereof to the District Board, be treated as a single parcel for purposes of this special tax. The owners of such parcels shall submit an application Form, as contained in Attachment A to this Resolution, to the Telegraph Ridge Fire Protection District Board containing the owner name and address, property maps, and deed and title information that sufficiently demonstrate that the applicant is the owner of record or trustee of the owner of record with Power of Attorney for the owner of record for all the contiguous property. The Telegraph Ridge Volunteer Fire Department or other designated agency shall determine fuel loading and make recommendations to the Board concerning any such application. Specific Policy and Procedures to carry out this exemption and revise the application form as required shall be adopted by Resolution by the FPD Board, following a public hearing.

- B. A Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) guidelines for “very low”; or “poverty level” income to apply to the Telegraph Ridge FPD Board for an exemption from the tax by submitting an application form contained as Attachment B containing the owner(s) name, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for the exemption per the guidelines on the form, which will be revised annually in July if required through Resolution following a public hearing, to reflect changing HUD guidelines.

- 10. Annual Adjustment. The special tax may be adjusted through Resolution by the Telegraph Ridge FPD Board at the beginning of each fiscal year, commencing July 1, 2021, following a public hearing, by no more than the cost of living as determined by the Consumer Price Index (CPI) prepared by the United States Bureau of Labor Statistics or similar indicator of inflation that may come into common and widespread use, not to exceed five percent. The specific Index to be used is published by the California Department of Finance, Financial and Economic Data, CPI – California Monthly (All Items): from 1965, readily available on the web at http://www.dof.ca.gov/html/fs_data/latestecondata/FS_Price.htm.

In adjusting the special tax imposed as specified in Section 2 of this Resolution, the Telegraph Ridge FPD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the Telegraph Ridge FPD will not be able to ensure that the same level of service will be available to people and property within District without applying the annual adjustment approved by the voters.

- 11. Method of Collection. The special tax imposed by this ordinance is due from every person or persons who owns a parcel or parcels within the Telegraph Ridge FPD and is reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Humboldt County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall

constitute a debt to the Telegraph Ridge Fire Protection District. Humboldt County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the Telegraph Ridge FPD Trust.

12. 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.
13. 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.
14. . 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.
15. 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.
16. 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, APPROVED AND ADOPTED by the Board of Directors of the Telegraph Ridge Fire Protection District at a special meeting held on the 4th day of December, 2019 by the following vote:

AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 0

DATED: December 4, 2019



Laurel Radloff, Chair
Board of Directors

Telegraph Ridge Fire Protection District

ATTEST:



Laura Cochran, Clerk
Board of Directors
Telegraph Ridge Fire Protection District