ORDINANCE NO. 2026-1

AN ORDINANCE OF THE FERNDALE FIRE PROTECTION DISTRICT ESTABLISHING A SPECIAL TAX ON REAL PROPERTY TO SUPPORT AND MAINTAIN QUALITY LOCAL FIRE PROTECTION AND ESSENTIAL EMERGENCY RESPONSE SERVICES

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

SECTION 1: Authority. This Ordinance is enacted pursuant to Government Code Section 50075 and Article XIII A of the California Constitution. If approved by at least two-thirds of voters, it will establish a special tax on parcels of real property within the Ferndale Fire Protection District ("District") to fund fire protection, rescue, emergency medical, and other essential emergency response services, as described herein.

SECTION 2: Purpose and Intent. The proceeds from this special tax shall be used solely for the purpose of providing ongoing fire protection and emergency response services, including but not limited to fire suppression and prevention; emergency medical and rescue services; hazardous materials response; and the operation, maintenance, and acquisition of firefighting equipment, apparatus, facilities and necessary capital improvements to ensure the safety of the public and firefighting personnel.

The tax is intended to maintain and improve the current level of fire protection and emergency response services, provide long-term fiscal stability, and support capital reserves for essential asset replacement. All expenditures shall be consistent with the Fire Protection District Law of 1987 and the specific needs of the District.

SECTION 3: Definitions.

"Board" means the Board of Directors of the District.

"CPI" means the Consumer Price Index for All Urban Consumers (CPI-U), All Items, West Region, not seasonally adjusted, as published by the United States Department of Labor, Bureau of Labor Statistics, or any successor index published by the Bureau if this index is discontinued.

"Current Taxes" means the District's existing fire assessment approved and collected prior to the adoption of this Ordinance.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Improved" means taxable land within the District that contains a structure that the District determines may require the use of apparatus, equipment, and personnel to suppress a structural fire, such as a home, business, agricultural, or utility building.

"Vacant" means taxable land within the District that does not contain an improved structure.

"Improvement status" means a determination by District based on the best available information that property is improved or vacant. Best available information shall include, but not be limited to, Use Codes or improvement value as assigned by the Humboldt County Assessor, building permit information referred to the District by the Humboldt County Planning and Building Department and the City of Ferndale, and site information collected by the District. Where the District finds that Use Codes or improvement value as assigned by the Humboldt County Assessor may be in error, the District will work with Humboldt County to promptly correct any errors.

"Taxable Parcels" means those parcels that appear on the annual secured property tax roll and are billable for District services.

SECTION 4: Special Tax Rate. Beginning with the 2027-2028 fiscal year, the special tax shall be levied annually at flat rates based on the use of each taxable parcel of real property, in accordance with the schedule below:

Parcel Use Category	Total Annual Charge
Vacant	$5
Residential	--
Single Family Residential, Hydrant Area	$60
Rural Residential, Non Hydrant Area	$90
Manufactured Home	$60
Multifamily Small (2-4 units)	$180
Multifamily Medium (5-9 units)	$420
Multifamily Large (10+ units)	$600
Commercial	--
Commercial: Office, Retail (up to 2,000 sf)	$180
Commercial: Auto Repair or Gas Station, Medical Office, Restaurant, Retail (above 2,000 sf or multi-tenant), Assisted Living, Miscellaneous, Warehouse	$240
Commercial: Theater	$270
Commercial: Lodging (Hotel, Motel, Bed and Breakfast, Recreational, RV Parks, Campgrounds) (up to 5 units)	$240
Commercial: Lodging (6-10 units)	$300
Commercial: Lodging (11-19 units)	$450
Commercial: Lodging (20+ units)	$600
Industrial	--
Industrial: Light (Low-Intensity Processing, Storage, or Fabrication)	$300

Industrial: Heavy (High-Intensity Industrial Uses with Hazards)	$600
Non-Taxable	$0

Parcel Use Category Descriptions:

A. **Vacant Property —** This land use is defined as undeveloped property. These properties are subject to reclassification if they are developed.

B. **Residential Property (Developed) —** This land use classification is defined as fully developed residential property which includes single-family residential properties, mobile/manufactured residential properties, apartments, duplexes, and triplexes or other multi-family residential developments.

   For the purposes of this ordinance, vacation rentals, short-term rentals, or other transient occupancy uses conducted within a single-family dwelling shall be classified as single-family residential property.

   For multi-family residential parcels, including mobile home parks, specific unit counts are not always readily available from Humboldt County data. Until accurate counts can be confirmed, the District shall assign the minimum unit count category (i.e, Multifamily Small (2-4 units)).

C. **Commercial Property (Developed) —** This classification includes all developed parcels with structures that are used, or may be used, for non-residential commercial purposes, whether occupied or not. It does not include parcels for which the primary use is residential.

   This classification encompasses a broad range of non-residential and commercial uses, including but not limited to: retail establishments; food service businesses; shopping centers; office and professional buildings; churches; and industrial properties such as warehouses and manufacturing facilities. This classification also applies to parcels that contain a single residential unit if the property is used in whole or in part for commercial purposes.

   Commercial lodging is included in this category and means any parcel or facility used to provide temporary or transient accommodations to the public, including hotels, motels, bed-and-breakfasts, inns, recreational lodging facilities (such as cabins, RV parks, campgrounds, or similar accommodations), and other transient lodging uses. Until accurate unit counts can be confirmed, the District shall assign the minimum unit count category (i.e., Commercial: Lodging (up to 5 units)).

D. **Industrial Property (Developed) —** This classification includes all developed parcels with structures that are used, or may be used, for manufacturing, processing, assembly, fabrication, resource extraction, or storage of materials, goods, or equipment.

Industrial Light means property used for low-intensity industrial operations that involve limited storage of combustible materials, minimal use of hazardous substances, and low fire-flow demands, including but not limited to: small-scale fabrication or assembly shops, small workshops, light equipment storage, low-volume manufacturing, and similar uses with lower fire risk and lower emergency response needs than heavy industrial operations.

Industrial Heavy means property used for higher-intensity industrial operations that involve greater fire risk or emergency response demand due to the presence of hazardous materials, high fuel loads, large equipment, substantial storage areas, or continuous industrial activity, including but not limited to: large-scale manufacturing or processing plants, large equipment yards, sawmills or milling operations, facilities with significant combustible stockpiles, agricultural or commercial processing, industrial uses requiring high fire-flow capability, or any industrial use identified by the District as posing significantly greater fire risk or operational demand than light industrial uses.

E. Non-Taxable Property (Exempt) — This land use classification identifies properties that are not subject to the special tax but shall be reviewed annually to confirm the parcel's current exemption status. This land use classification may include but is not limited to:

- Government owned properties, quasi-government entity owned properties, or public properties (collectively referred to as "Public Property") are exempt properties.
- Other non-taxable parcels and low value properties which are exempt from property tax as defined by the Revenue and Taxation Code and local Resolution.
- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County).
- Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

SECTION 5: Hardship Exemption. An annual hardship exemption may be granted to landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low" or "extremely low" household income for a partial or complete exemption from the tax. Eligible landowners of such parcels shall submit a written request for exemption to the District, including sufficient information to verify eligibility, such as the owner's name and address, number of household members, documentation of household income for the preceding year, and the most recent property tax bill to demonstrate property ownership. The written request shall also include a declaration under penalty of perjury that the applicant qualifies for the exemption under applicable HUD income guidelines. The District may develop and update, as needed, a standard application form and instructions to implement this exemption.

Section 6: Annual Adjustment. An annual inflationary adjustment may be granted to the Special Tax to account for inflation-related increases in the cost of providing fire protection and

emergency services. The adjustment shall not exceed the annual percentage change in the CPI, as defined in Section 3 of this Ordinance, for the twelve (12) month period ending in June of the preceding fiscal year. In no event shall the annual adjustment exceed four percent (4%) in any one year.

The District Board may, at its discretion, adopt a lower adjustment factor or elect to forgo the adjustment in any given year. In applying any adjustment under this Section, the District Board shall make findings that operating costs for the District have increased in the preceding fiscal year(s) and that, without applying the adjustment authorized by the voters, the District would be unable to maintain the same level of service to people and property within its jurisdiction.

SECTION 7. 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 and may only be submitted for the current tax year. The appeal shall include the property owner's contact information and the parcel number or address sufficient to identify the property, along with a statement describing the nature and basis for the appeal and any supporting documentation. The District may develop and update, as needed, a standard appeal form and instructions to implement the appeals process.

The Fire Chief, or the Chief's designee, shall review the appeal and issue a written determination within 30 days. If the property owner disagrees with that determination, they may submit a written request for review by the Board of Directors within 15 days. The Board shall consider the appeal at a noticed public meeting, and its decision shall be final and based on whether the District's classification or calculation is consistent with this Ordinance and supported by substantial evidence. Filing an appeal does not relieve the obligation to pay the tax when due; however, if the appeal is granted, the District shall issue a refund or credit as appropriate.

SECTION 8: 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. Attachment A to this Ordinance contains a listing of Assessor's Use Codes and the applicable tax amounts that will be used as the guide for preparing the District's special tax roll.

The District Board shall adopt by resolution the special tax roll specifying the special tax amount for each taxable parcel, pursuant to Sections 4 through 6 above. The resolution shall include at a minimum the authority under which the special tax is imposed, and the information required by the Humboldt County Auditor-Controller.

An electronic file containing the information from the special tax roll and in the form that is required by the Humboldt County Auditor-Controller, along with a copy of the adopted resolution, shall be delivered to the Humboldt County Auditor-Controller on or before the due date to be included with the County property tax bills.

SECTION 9: Collection. 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 Ferndale Fire Protection District. The County of Humboldt may deduct reasonable expenses incurred for such service before remitting the balance to the District.

SECTION 10: Delinquency. To any amount of the special tax created by this ordinance that becomes delinquent, the Humboldt County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

SECTION 11. Special Fund. All funds collected from the tax imposed by this Ordinance shall be deposited into a separate fund account in accordance with Government Code Section 50075 *et seq.* and shall be expended only for the purposes authorized by this Ordinance.

SECTION 12. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special taxes enacted by this Ordinance 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 13: Annual Report. The District's Chief Fiscal Officer shall cause to be filed an annual report with the Board at least once a year pursuant to Government Code § 50075.3. The report shall state: (a) the amount of special tax revenues collected and spent by the District in the previous fiscal year, (b) the status of any project or work authorized to be funded by the proceeds of this tax, and (c) the funds carried over from previous years and to be carried over in future years. Such report shall be available for inspection without charge to any property owner in the District. The District's Chief Fiscal Officer shall annually arrange for an independent audit of the accounting for, and expenditure of, the proceeds of the tax.

The District's Chief Fiscal Officer shall also report annually within seven (7) months after the close of each fiscal year regarding the special tax to the State Controllers, as required by Government Code Section 12463.2, including the type and rate of parcel tax imposed; the number of parcels subject to the parcel tax; the number of parcels exempt from the parcel tax; the sunset date of the parcel tax, if any; the amount of revenue received from the parcel tax; and the manner in which the revenue received from the parcel tax is being used.

SECTION 14: Interpretation and Amendment. Interpretations may be made by the Board by Resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this Ordinance. The Board may amend this Ordinance at any time; provided, however, that any Ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 3, 2026 election shall become effective only if approved by a two-third vote of the District voters voting on the issue.

SECTION 15: Severability. If any provision of this Ordinance or its application to any person or circumstance is held to be invalid, such invalidity has no effect on the other provisions or applications of the Ordinance that can be given effect without the invalid provision or application, and to this extent, the provisions of this resolution are severable. The Board declares that it would have adopted this Ordinance irrespective of the invalidity of any portion thereof. Furthermore, the Board finds and declares that nothing in this Ordinance is intended to effect an increase in the special tax rate or otherwise effect an extension of the special tax beyond what is permitted by the Special Tax Ordinance.

SECTION 16. Validation. Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this Ordinance or the approval of the special tax or increase in the spending limitation pertaining to the special tax shall be commenced, if at all, within 60 days of the date of the effective date of this Ordinance.

SECTION 17. Repeal of Current Assessment. Upon the approval of the special tax, the District shall repeal and replace any assessments currently levied by the District in their entirety. Should this Ordinance not be approved by the voters, the current assessments will remain in full force and effect.

SECTION 18: Effective 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, 2026. If this Ordinance is approved, the special tax shall be collected at the rates established by this Ordinance beginning with the 2027-2028 fiscal year until repealed by voters.

SECTION 19. 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.

ATTACHMENT A

ASSESSOR'S USE CODES AND APPLICABLE SPECIAL TAX
FERNDALE FIRE PROTECTION DISTRICT

Use Code	Assessor's Use Code Description	Conforming Ferndale FPD Parcel Use Category	Total Annual Charge
0011	ILL - Single Family Residential	Single Family Residential, Hydrant Area	$60.00
0021	ILL - Multi-Family Residential	Multifamily (varies – unit based)	($180.00-$600.00)
0031	ILL - Rural	Rural Residential, Non Hydrant Area	$90.00
0041	ILL - Industrial	Industrial, Light	$300.00
0051	ILL - Commercial	Commercial, Miscellaneous	$240.00
0061	ILL - Subject to Exemption	Non-Taxable	$0.00
0071	ILL - Timber Influence	Vacant	$5.00
0090	Manufactured Home Park	Multifamily (varies – unit based)	($180.00-$600.00)
0093	Licensed MH in Park	Non-Taxable	$0.00
0094	Licensed MH in Park w/taxable accessories	Non-Taxable	$0.00
0095	Taxable MH in Park	Non-Taxable	$0.00
0096	Taxable MH on fee parcel	Manufactured Home	$60.00
0097	Licensed MH on fee parcel	Manufactured Home	$60.00
0098	Taxable MH on Fee Parcel under different ownership	Manufactured Home	$60.00
0099	LicMHw/taxable accessories/different owner	Manufactured Home	$60.00
1000	Vacant Single Family Residential	Vacant	$5.00
1100	Improved Single Family Residential	Single Family Residential, Hydrant Area	$60.00
1200	Bed and Breakfast	Commercial, Bed and Breakfast (varies – unit based)	($240.00-600.00)
1300	Residential Care Home	Multifamily (varies – unit based)	($180.00-$600.00)
1400	Condominium, Common Area	Non-Taxable	$0.00
1410	Condominium, Single Family Residential	Single Family Residential, Hydrant Area	$60.00
2000	Vacant Multi-Family	Vacant	$5.00
2110	Improved, 10+ Units	Multifamily Large (10 + units)	$600.00
2120	Improved, 2-4 Units	Multifamily Small (2-4 units)	$240.00
2150	Improved, 5-9 Units	Multifamily Medium (5-9 units)	$540.00
2236	Low Income, Sec 236 Housing	Single Family Residential, Hydrant Area	$60.00
2515	Low Income, Sec 515 Housing	Single Family Residential, Hydrant Area	$60.00
3000	Vacant, Rural Residential, to .99ac	Vacant	$5.00

3001	Vacant Rural Residential, 1-5 ac	Vacant	$5.00
3002	Vacant, Rural Residential, 5+ to 10 ac	Vacant	$5.00
3003	Vacant, Rural Residential, 10+ to 20 ac	Vacant	$5.00
3004	Vacant, Rural Residential, 20+ to 40 ac	Vacant	$5.00
3005	Vacant, Rural Residential, 40+ ac	Vacant	$5.00
3100	Improved, Rural Residential, up to .99 ac	Rural Residential, Non-Hydrant Area	$90.00
3101	Improved, Rural Residential, 1 to 5 ac	Rural Residential, Non-Hydrant Area	$90.00
3102	Improved, Rural Residential, 5+ to 10 ac	Rural Residential, Non-Hydrant Area	$90.00
3103	Improved, Rural Residential, 10 to 20 ac	Rural Residential, Non-Hydrant Area	$90.00
3104	Improved, Rural Residential, 20+ to 40 ac	Rural Residential, Non-Hydrant Area	$90.00
3105	Improved, Rural Residential, 40+ac	Rural Residential, Non-Hydrant Area	$90.00
3200	Vacant, Rural, Agricultural, Unrestricted	Vacant	$5.00
3201	Rural, Agricultural, Misc Imps, Unrestricted	Rural Residential, Non-Hydrant Area	$90.00
3211	Rural, Agricultural, Residence, Unrestricted	Rural Residential, Non-Hydrant Area	$90.00
3300	Ag Preserve, Vacant	Vacant	$5.00
3301	Ag Preserve, Misc Imps	Rural Residential, Non-Hydrant Area	$90.00
3311	Ag Preserve, Res Imps	Rural Residential, Non-Hydrant Area	$90.00
3400	Non Producing Mineral Rights	Vacant	$5.00
3401	Producing Mineral Rights	Industrial, Light	$300.00
3500	Right of Way	Non-Taxable	$0.00
3600	Cell Tower Site	Commercial, Miscellaneous	$240.00
4000	Vacant Industrial	Vacant	$5.00
4001	Vacant Industrial with Paving/Concrete	Vacant	$5.00
4100	Misc Light Industrial	Industrial, Light	$300.00
4101	Light Industrial, Metal Fabrication	Industrial, Light	$300.00
4102	Light Industrial, Wood Product	Industrial, Light	$300.00
4200	Heavy Industrial, Petroleum Products	Industrial, Heavy	$600.00

4301	Heavy Industrial, Wood Product	Industrial, Heavy	$600.00
4302	Heavy Industrial, Electrical Co-Gen	Industrial, Heavy	$600.00
5000	Vacant Commercial	Vacant	$5.00
5001	Vacant Commercial with Paving/Concrete	Vacant	$5.00
5100	Commercial, Miscellaneous	Commercial, Miscellaneous	$240.00
5101	Commercial Office	Commercial, Office	$180.00
5102	Commercial, Medical-Dental	Commercial, Medical Office	$240.00
5103	Commercial, Drive-Thru Coffee	Commercial, Restaurant	$240.00
5104	Commercial, Multi Tenant Shops	Commercial, Retail (multi-tenant)	$240.00
5201	Commercial Retail, to 1999 square feet	Commercial, Retail (up to 2000 sf)	$180.00
5202	Commercial Retail, 2000 and above	Commercial, Retail (above 2000 sf)	$240.00
5203	Commercial Warehouse	Commercial, Warehouse	$240.00
5204	Commercial Mini-Warehouse	Commercial, Warehouse	$240.00
5205	Commercial, Garage	Commercial, Warehouse	$240.00
5206	Commercial, Store with Multi Units	Commercial, Retail (multi-tenant)	$240.00
5207	Commercial, Assisted Living Units	Commercial, Assisted Living	$240.00
5208	Commercial, Vineyard, Misc Imps	Rural Residential, Non-Hydrant Area	$90.00
5209	Commercial, Vineyard, Residence	Rural Residential, Non-Hydrant Area	$90.00
5301	Gas Station, w/o mini-mart	Commercial, Auto Repair or Gas Station	$240.00
5302	Gas Station w/mini-mart	Commercial, Auto Repair or Gas Station	$240.00
5303	Automatic Car wash	Commercial, Auto Repair or Gas Station	$240.00
5304	Self Serve Car Wash	Commercial, Auto Repair or Gas Station	$240.00
5400	Common Area, Commercial	Non-Taxable	$0.00
5401	Motel to 19 units	Commercial, Motel (varies – unit based)	($240.00-$450.00)
5402	Motel, 20 to 40 units	Commercial, Motel (20+)	$600.00
5403	Motel over 40 units	Commercial, Motel (20+)	$600.00
5500	Movie Theater	Commercial, Theater	$270.00
5501	Commercial Golf Course	Commercial, Miscellaneous	$240.00
5601	Fast Food Restaurant	Commercial, Restaurant	$240.00
5602	Full Service Restaurant	Commercial, Restaurant	$240.00
5603	Manufactured Home Park	Multifamily (varies – unit based)	($240.00-$600.00)
5604	Commercial, Recreational/Resort	Commercial, Recreational (varies – unit based)	($240.00-$600.00)
5700	Auto Repair, Tire Shop, Body	Commercial, Auto Repair or Gas Station	$240.00

	Shop		
6000	Vacant Land, Subject to Exemption	Vacant	$5.00
6001	Improved, Subject to Exemption	Rural Residential, Non-Hydrant Area	$90.00
6500	Conservation Easement	Vacant	$5.00
7000	Portion TPZ, Mix Rdwd, Wwd, Vacant	Vacant	$5.00
7001	Portion TPZ, Rdwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
7002	100% TPZ, Rdwd, Vacant	Vacant	$5.00
7003	100% TPZ, Rdwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
7004	Portion TPZ, Rdwd, Vacant	Vacant	$5.00
7005	Portion TPZ, Wwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
7006	100% TPZ, Wwd, Vacant	Vacant	$5.00
7007	100% TPZ, Wwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
7008	Portion TPZ, Wwd, Vacant	Vacant	$5.00
7009	Portion TPZ, Mix Rdwd&Wwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
7010	100% TPZ, Rdwd & Wwd, Vacant	Vacant	$5.00
7011	100% TPZ, Rdwd & Wwd, Improved	Rural Residential, Non-Hydrant Area	$90.00
8000	Public Land, Schools, Non Taxable Entities	Non-Taxable	$0.00
8888	Main Parcel, Segregated Interest	Rural Residential, Non-Hydrant Area	$90.00
9000	Public Utilities	Non-Taxable	$0.00
9900	Common Area	Non-Taxable	$0.00
9930	Rural - Vacant	Vacant	$5.00
9931	Rural - Improved	Rural Residential, Non-Hydrant Area	$90.00
9933	Ag Preserve Contracts - Improved	Rural Residential, Non-Hydrant Area	$90.00
9938	Rural w/ Timber Infl - Vacant	Vacant	$5.00
9939	Rural w/ Timber Infl - Improved	Rural Residential, Non-Hydrant Area	$90.00
9940	Industrial - Vacant	Vacant	$5.00
9941	Industrial - Light	Industrial, Light	$300.00
9942	Industrial - Heavy	Industrial, Heavy	$600.00
9951	Comm - Store, Office, Medical	Commercial, Miscellaneous	$240.00
9952	Comm - Motel, Rest, Serv Stn	Commercial, Miscellaneous	$240.00