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**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
GARBERVILLE FIRE PROTECTION DISTRICT  
TO ADMINISTER THE SPECIAL TAX ON REAL PROPERTY  
LOCATED WITHIN THE DISTRICT  
TO SUSTAIN FIRE PROTECTION SERVICES**

**SECTION 1: Purpose and Intent.** The purpose and intent of the Garberville FPD Board of Directors with respect to the special tax is as follows:

A. To provide annual budget support to fund ongoing fire protection services, which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property, as well as the purchase, operation and maintenance of firefighting equipment, 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.

B. To provide for a Reserve Fund to be built over time by setting aside each year a percentage of total revenue placed into the District Trust Fund, said percentage to be determined as part of the annual budget and set each year at a public meeting of the Garberville FPD Board.

**SECTION 2: Tax Imposed.** Land parcels to be taxed under this Ordinance shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the Garberville Fire Protection District as defined by the boundaries of Tax Rate Areas within the Garberville Fire Protection District; for which the County Assessor of Humboldt County has assigned an Assessor's Parcel Number.

The special tax amount, as approved by the District voters \_\_\_\_\_ 202\_\_, and according to the use of the parcel, the initial special tax amount shall be:

<b>Land Use Type</b>	<b>Annual Tax</b>
Vacant/Unimproved	\$25.00
Common Area	\$75.00
Single Family Residential, Hydrant Area	\$100.00
Rural Residential, Non Hydrant Area	\$150.00
Mobile Home	\$100.00
Mobile Home Park	\$300.00
Multifamily Small (2-4 units)	\$200.00

Multifamily Medium (5-9 units)	\$300.00
Multifamily Large (10 + units)	\$450.00
Care Home	\$300.00
Commercial: Auto Repair, Gas Station, Office Medical Office, Restaurant, Retail (up to 2000 sf), Miscellaneous, Warehouse	\$300.00
Commercial: Retail (above 2000 sf), Retail (multi-tenant)	\$400.00
Commercial: Theater	\$450.00
Commercial: Hotel, Motel, Campground (up to 10 units)	\$300.00
Commercial: Hotel, Motel, Campground (11 to 19 units)	\$450.00
Commercial: Hotel, Motel, Campground (20 to 40 units)	\$600.00
Commercial: Hotel, Motel, Campground (over 40 units)	\$750.00
Industrial: Light	\$300.00
Industrial: Heavy	\$500.00
Non Taxable	\$0.00

The use code assigned to the parcel by the Assessor's Office, as well as other Assessor's information such as assessed value, site address, owner information, as well as visual inspection using aerial mapping and windshield surveys, shall be used as a guide in determining the appropriate tax to be applied. Where there is a question, the District shall use other means to verify the use of the property prior to applying the appropriate tax amount. **ATTACHMENT A** to this ordinance contains a listing of Assessor's Use Codes, the applicable tax amounts that will be used as the guide for preparing the Garberville FPD tax roll.

**SECTION 3: Exemption from Special Tax.** Certain Assessor's Parcels which are exempt from property tax shall also be exempt from the Garberville FPD special tax and include Public Owned Parcels (United States of America and State of California, or other local agencies).

**SECTION 4: Annual Adjustment.** In each subsequent year and as part of a duly noticed public hearing, the District Board may choose to adopt an inflation adjustment factor by resolution to increase the maximum special tax rate by an amount equal to the annual change, if any, in the Consumer Price Index of the San Francisco-Oakland-San Jose area, up to a maximum increase of five percent. An inflationary adjustment may be applied annually to account for normal cost of living increases in providing fire services. This factor is the maximum that the special tax could be raised in a fiscal year. The District Board can adopt a lower adjustment factor or forgo the adjustment at the Board's discretion. The specific Index to be used is published by the California Department of Finance, Economic Indicators, CPI – California Monthly (All Items): from 1965, readily available on the web at <https://dof.ca.gov/forecasting/economics/inflation/>.

In adjusting the special tax imposed as specified in Section 2 of this Ordinance, the Garberville FPD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the Garberville 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.

**SECTION 5: Special Tax Roll.** Each year, prior to the due date imposed by the Humboldt County Auditor Controller, the Garberville FPD Board of Directors shall adopt by resolution the special tax roll specifying the special tax amount for each taxable parcel, pursuant to Sections 2 through 4 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 6: 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 Garberville 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 Garberville FPD. Humboldt County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the Garberville FPD Trust.

**SECTION 7: 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 8: Effective Date.** Pursuant to California Government Code 25123(c), this Ordinance shall become effective immediately upon approval by the Garberville FPD Board of Directors.

**SECTION 9: Annual Report.** The Garberville FPD shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3.

The annual report shall include, but is not limited to, all of the following:

- \* A statement indicating the specific purposes of the special tax.
- \* A statement that the proceeds were applied only for the provision of fire

protection services by the Garberville Fire Protection District as stated in the Fire Protection Law of 1987.

- \* Enumeration of the account into which the proceeds have been deposited.
- \* The amount of funds collected and expended.
- \* The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

**SECTION 10: Invalidity.** If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the Garberville FPD Board of Directors hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

**SECTION 11: Adoption and Publication.** This Ordinance was introduced at the Garberville FPD Board meeting of June 8, 2022, and the operant details of this Ordinance were included in the measure presented to the voters of the Garberville FPD. Upon Board review and approval as a result of discussion of the Board and public input, the full text of this Ordinance may be published once in *The North Coast Journal*, a local general circulation source in Humboldt County, and the \_\_\_\_\_, another source of local news, with full copies posted at the Local Agency Formation Commission (LAFCo) Office, 3015 "H" Street, Eureka, CA. Upon final approval and passage of this Ordinance by the Garberville FPD Board at its next regularly scheduled public meeting of \_\_\_\_\_ 202\_\_, the full text of the final approved Ordinance may be posted within 15 days at the locations specified above. Copies are available through the Garberville FP District Board Secretary, 680 Locust Street, Garberville, CA 95542. In lieu of publishing the entire ordinance within 15 days of adoption the city council may instead publish a summary of the proposed ordinance (with a certified copy of the entire ordinance posted at the city clerk's office), not less than five (5) days before adoption, with a second publication of the summary, complete with the votes cast, similarly posted and published within 15 days following adoption.

**SECTION 12: Posting.** The District Board Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, within 15 days of its passage, per California Government Code 25124, along with the names of the board members voting for and against the Ordinance.

PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by the following vote: Board Members-