### ORDINANCE NO. 03-20-24

# THE BOARD OF DIRECTORS OF THE ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT PROPOSES TO CHANGE THE UNIFORM SCHEDULES AND RATES FOR A SPECIAL FIRE AND RESCUE TAX

Whereas, Government Code Section 53978 and article XIIIA of the California Constitution authorizes the Albion-Little River Fire Protection District to determine and levy a special tax for fire protection, suppression, prevention, and related services; and

Whereas, at its meeting on March 20, 2024, the Board of Directors of the Albion-Little River Fire Protection District set the time and place for consideration of adoption of such ordinance as April 17, 2024 at 10:00 a.m., at the Albion-Little River Fire House, Albion; and

Whereas, a proposed tax, for all units of the special tax per year shall be assessed on all real property (except that of Federal, State, or Government agencies or other property that is exempt from taxation) within the boundaries of said Albion-Little River Fire Protection District. The tax shall be used to maintain and improve the current level of fire protection, prevention, suppression, emergency medical and hazardous materials response, search, and rescue services. In addition, the increase will be directed toward procurement, equipping, operating, and maintaining equipment and infrastructure and for the purpose of paying salaries of personnel or any related services. The Board of Directors of the Albion-Little River Fire Protection District shall establish charge(s) from time to time, subject, however, to the maximum units of tax herein. EACH UNIT OF SPECIAL TAX SHALL NOT EXCEED \$300.00 EACH FISCAL YEAR; and

Whereas, the tax shall be collected in the same manner provided by statute for the collection of property tax; and

Whereas, each year prior to the imposition of said tax, the District's Board of Directors shall cause a report to be prepared, showing each parcel, the owner(s) thereof, and the proposed levy thereon. At said meeting the Board of Directors shall make such corrections to the tax proposed to be levied as may be required to conform to the fees as set forth herein; and

Whereas, if a two-thirds voter approval is cast, the special tax will become effective concurrent with the 2024/2025 Property Tax billing cycle with a rate of \$300.00 per unit; and

Whereas, if any section, subsection, sentence, phrase or clause of the Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining adopted

ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT Ordinance NO. 03-20-24 Special Fire and Rescue Tax Page 2 of 3

portions of the Ordinance. The Directors of the District here declare that they would have adopted the Ordinance and each section despite the fact that one or more section, subsection, phrases or clauses be declared invalid;

Now Therefore Be It Resolved, that the foregoing uniform schedules and rates, attached hereto as Exhibit 1, shall be applied to the parcels within the District; and

**Be It Further Resolved**, that this ordinance shall take effect immediately upon its confirmation by the voters in the District. Special tax increase must be approved by two-thirds vote of the voters of the Albion-Little River Fire Protection District at the special election held November 5, 2024.

Passed and Adopted by the Board of Directors of the Albion-Little River Fire Protection District on April 17, 2024, by the following vote:

Greenberg Yes  Linstedt Yes  Acker Yes  Welty Yes  Christensen Yes		
Chuck Greenberg  Secretary  Steven Acker  Date: 4/1	a feet to granted Parcel	

# **EXHIBIT 1**

# SPECIAL FIRE AND RESCUE TAX

The Special Fire and Rescue Tax is based on a maximum of \$300.00 per unit. A unit is defined as the billable measure. The Board of Directors of the Albion-Little River Fire Protection District has assigned a number of units to each type of property usage based on relative fire risk.

# Schedule of Parcel Units

Type of Property	Number of Units	
Residential	1 - Unimproved + 1 per Improvement	
Institutional and Miscellaneous	3 per Improved Parcel	
Retail Stores, Office, Wholesale Outlets, Nursery, Light Manufacturing	3	
Restaurants	6	
Service Stations	5	
Hotels, Motels, Campgrounds	2 + ½ per Room	
Trailer Parks & Modular Homes	2 + 1 per Residence	
Nonresidential - Timber Production, Forest Land, Range Land	30 acres per unit	

ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT Ordinance NO. 03-20-24 Special Fire and Rescue Tax Page 4 of 3

Vacation Rentals	+ 1 per Improvement

Properties with more than one usage will be taxed at the cumulative number of applicable units. The Board will assign unit values to new usage codes as required.