



## ORDINANCE 2018-02

### AN ORDINANCE OF THE MAMMOTH LAKES FIRE PROTECTION DISTRICT IMPOSING A SPECIAL TAX ON REAL PROPERTY WITHIN THE DISTRICT TO PAY FOR FIRE PROTECTION SERVICES, TO TAKE EFFECT ONLY UPON APPROVAL OF SAID ORDINANCE BY TWO-THIRDS OF THE VOTERS OF THE DISTRICT VOTING ON WHETHER TO APPROVE THE ORDINANCE

**WHEREAS**, section 53978 of the California Government Code authorizes a local agency which provides fire protection services to propose by ordinance a special tax other than an ad valorem property tax, for fire protection services provided by the local agency; and

**WHEREAS**, section 53978 allows the local agency proposing the tax to set in the ordinance the amount of the tax to be levied; and

**WHEREAS**, section 53978 provides that the special tax shall take effect upon approval of two-thirds of the voters voting upon such proposition; and

**WHEREAS**, the procedures above are consistent with the requirements of California Constitution, article XIIC (Proposition 218); and

**WHEREAS**, on January 16, 2018, the Board of Commissioners of the Mammoth Lakes Fire Protection District adopted ordinance 2018-01 proposing a special tax of \$79.00 per parcel on real property within the District, for submission to the voters at the June 5, 2018 statewide primary election; and

**WHEREAS**, the Board of Commissioners now wishes to restate ordinance 2018-01, with minor adjustments to eliminate a clerical error which could cause voter confusion, but without altering the amount of the tax; and

**WHEREAS**, it is necessary that this ordinance be adopted as an urgency ordinance pursuant to Government Code section 25131 in order that it may be timely submitted to voters;

**NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE MAMMOTH LAKES FIRE PROTECTION DISTRICT ORDAINS** as follows:

**SECTION ONE:** Subject to voter approval and enactment of this ordinance pursuant to Elections Code section 9204 and Article XIIC of the California Constitution, a special tax of \$79.00 shall be imposed upon each taxable parcel of real property within the Mammoth Lakes Fire Protection District as set forth below.

**SECTION TWO:** The special tax 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 above, and then levied once during each fiscal year thereafter with percentage adjustments (either increasing or decreasing the amount of the tax) based on the percentage change (if any) during the preceding 12-month period in the Consumer Price Index (specifically, "CPI-U" for the U.S. City Average for All Items) of the bureau of Labor Statistics, United States Department of labor, or any index substituted by the Department of Labor therefor.

**SECTION THREE:** The County of Mono is requested to collect the special tax of the Mammoth Lakes Fire Protection District, as enacted by this ordinance and subject to approval by the voters, for the 2018-19 fiscal year and for each fiscal year thereafter, unless and until the District provides otherwise by ordinance or resolution. The County may deduct its reasonable costs of collection before remitting the balance to the District, as provided by subdivision (d) of Government Code section 59739.

**SECTION FOUR:** For each fiscal year in which the District desires the County to collect the special tax, it shall determine the amount to be levied on each property within the District and identify the properties upon which the tax is to be charged, in accordance with law. The District will provide such information, as approved by the District Board, to the Mono County Finance Department no later than August 10<sup>th</sup> of each year, or as soon thereafter as is reasonably practicable and agreed-upon by the County's Finance Director.

**SECTION FIVE:** This ordinance is adopted as an urgency measure under Government Code section 25131 and shall supersede and replace, in its entirety, ordinance 2018-01. Pursuant to Elections Code section 9104 and Article XIIC of the California Constitution, this ordinance shall only take effect if and when it is approved by two-thirds of the voters of the Mammoth Lakes Fire Protection District voting on a proposition regarding whether to approve the special tax.

ADOPTED this 20th day of March 2018, by the Board of Commissioners of the Mammoth Lakes Fire Protection District on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Carole Schilz, Chairman

**ATTEST:**

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Roger Curry, Vice Chairman

**APPROVED AS TO FORM:**

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Richard Liebersbach, District Counsel

**APPROVED AS TO CONTENT:**

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Frank Frievalt, Fire Chief