

**AN ORDINANCE OF THE MAMMOTH LAKES FIRE PROTECTION DISTRICT
ADOPTING A SPECIAL TAX
FOR EMERGENCY RESPONSE AND FIRE PROTECTION SERVICES
(FULL TEXT OF SPECIAL TAX MEASURE)
ORDINANCE # 2019-01**

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

Section 1. Findings.

The District hereby finds and declares that the District's ability to provide services depends upon the availability of funds to support those services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is responsible for emergency response and fire protection services to the Mammoth Lakes community within Mono County.

Section 2. Authorized Special Tax Purposes.

The purpose of this special tax will be to provide improved, prompt local fire protection as well as rapid emergency response services for all residents, employees, and visitors within the Mammoth Lakes Fire Protection District; to have firefighters that are available to respond to all emergencies; to train and equip firefighters; to hire additional firefighters; to provide defensible space inspections; to provide funds for the replacement of fire apparatus and equipment as needed, for the maintenance of facilities; to provide public fire prevention programs; and to cover any incidental expenses related to the administration and collection of the tax.

Section 3. Definitions.

"Agricultural Parcel" means any parcel within the District that is used for agricultural, cattle, livestock, grazing, orchard, timber, dry farm, diversified agricultural, or other similar purposes.

"Board" means District Board of Commissioners.

"Commercial Parcel," "Office Parcel," or "Industrial Parcel" means each parcel within the District that contains a structure with a commercial, office, or industrial use, respectively. Parcels that contain structures that are used for storage, other than agricultural storage, are considered to be commercial parcels.

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

"Improved Property" means any property with a significant structure on it, other than for agricultural use. Any such Improved Property which is not a residential property will be considered to be a Commercial, Office, or Industrial property.

"Residential Parcel" means each parcel within the District that contains a significant structure with a residential land use, including secured mobile homes not in a mobile home park (e.g., with water, power, sewer, utilities, bathrooms, etc.).

"Taxable Parcel" means each parcel that appears on the annual secured Mono County property tax roll and is not a Tax-Exempt Parcel.

"Tax-Exempt Parcel" means each parcel that is not subject to property taxes, including property owned by one or more government agencies.

"Timeshare Parcel" means a parcel whereby several joint owners have a right to use a property under a time-sharing agreement. These properties are deemed to be residential parcels, with the tax for that parcel apportioned equally among the several owners.

"Unsecured Mobile Home Unit" means any residential mobile home on a leased lot, pad, or land space in a mobile home park or campground for mobile homes.

"Vacant Parcel" means taxable unimproved land within the District that does not contain a significant structure (e.g., a parcel which does not have a structure with water, power, bathrooms, etc.).

Section 4. Special Tax Ballot Question.

The question submitted to the voters shall read substantially as follows:

To maintain and improve rapid response times for emergency services, train new & retain experienced firefighters, and provide defensible space inspections, shall the Mammoth Lakes Fire Protection District adopt a new annual special tax at \$85 per residential unit, \$20 per vacant parcel, and \$34 per 10th of an acre for other improved property, raising approximately \$854,000 annually; with an optional yearly increase not to exceed CPI, until ended by voters?

Yes _____ No _____

Section 5. Special Tax Rate.

The District proposes to levy a special tax on each taxable parcel of land within the District, to be collected (if approved by the voters) commencing July 1, 2020, based upon the following property type classifications and special tax annual rates:

Residential: \$85.00 per residential unit

Vacant, Agricultural, Timberland, Parking lot: \$20.00 per parcel

Commercial, Office, Industrial & Other Improved Property: \$34 per tenth of an acre or portion thereof

This special tax is adopted pursuant to Government Code sections 50075-50077.5, 53720-53730, and 61121(a), and other applicable law. For the Fiscal Year beginning July 1, 2020, and annually thereafter, the Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the Fiscal Year.

The special tax is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner.

Section 6. Automatic Adjustment.

The maximum special tax rates specified in Section 5 shall be automatically adjusted by an increment not to exceed CPI per year. Regardless of whether the special tax rate has been reduced to an amount below the maximum special tax rate allowed pursuant to Section 5, the maximum special tax rate applicable for the following year shall be the maximum special tax rate that could have otherwise been levied, not to exceed CPI. Even if the Board elects to impose a lesser special tax in any Fiscal Year, in any later Fiscal Year the Board may still elect to impose up to the full authorized maximum special tax rate.

Section 7. Collection.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax. For Fiscal Year 2020-21 and thereafter, the special tax shall be collected by the Mono County Tax Collector in the same manner as, together with, and subject to the same penalties and interest as the regular County ad valorem property tax bill. Any unpaid

taxes shall be subject to the same penalties for non-payment as are other District taxes, fees and/or charges. Any property owner owing money to the District under this ordinance shall be liable in an action brought in the name of the District for the collection of such amount, together with any penalties and interest.

Section 8. Separate Accounting and Expenditure.

The special tax revenues shall be deposited into a separate account or fund for exclusive use by the Mammoth Lakes Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Commissioners, which shall be exclusively for the purposes provided for herein.

Section 10. Annual Reporting.

The District shall cause to be filed an annual report with its Board, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 - 50075.3 and 12463.2.

Section 11. Effective Date and Term.

This special tax shall be deemed established and shall be in effect as of the day following the election date of March 3, 2020, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and declared by the Board. If approved by the voters, the special tax shall be levied against all taxable real property within the District beginning with the 2020-21 fiscal year and shall continue until repealed by the Board or by two-thirds vote of the voters.

Section 12. 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 maximum special tax rate above the rate approved by the voters at the March 3, 2020 election (including the annual escalator) shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

Section 13. Severability

If any provision of this special tax measure or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision of application, and to this end the provisions of this special tax measure are declared to be severable.

Section 14. Appeals.

Any property owner who is assessed a special tax as provided for herein 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 notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

Section 15. 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 property tax shall be commenced, if at all, within 60 days of the date of the effective date of the ordinance.

I certify that this ordinance was adopted by a two-thirds vote of the people of the Mammoth Lakes Fire Protection District on March 3, 2020.

By:

Roger Curry, MLFPD Chairman of the Board

Attest:

John Mendel, MLFPD Vice Chairman of the Board

Approved as to Form:

Richard Liebersbach, District Counsel

Approved as to Content:

Frank Frievalt, Fire Chief