

July 26, 2012

Mrs. Lewis, I would like to know where you got your figures for the amount of revenue anticipated to be generated by Measure F. I have a copy of Measure F. The amount quoted to the voters to be generated is \$90,000. And that amount included placing a fire truck at Scott's Corners so that our residents could share in the quicker response times and gain some benefit from our additional taxes. I have highlighted where the Measure specifically states \$90,000. With an increase of 2% per year, Measure F should have brought in \$114,141 in FY 10/11. In fact, it generated \$136,864.

Mrs. Lewis these figures are important. Your statement in the June 28 Special Board Meeting would lead us to believe that Measure F had fallen short by \$145,000 when it actually produced an excess of \$22,723. Perhaps that excess could have helped man Scotts Corners.

Unless and until you can produce some documentation that supersedes the Measure F ballot figures, your statement of the amount Measure F was supposed to generate is false and misleading. In the interest of truthfulness, please do not include that statement in the June 28 minutes unless you can provide documentation to support your figures.

PROPOSAL FOR A SPECIAL TAX
NEWCASTLE FIRE PROTECTION DISTRICT

MEASURE F

Shall Measure F which authorizes the Newcastle Fire Protection District to impose a special tax to replace and augment the current benefit assessment be approved?

YES _____ NO _____

IMPARTIAL ANALYSIS BY COUNTY COUNSEL

MEASURE F

The Newcastle Fire Protection District proposes to levy a special tax which will replace and augment the existing benefit assessment established by resolution of the district board adopted on May 12, 1988. This resolution established pursuant to applicable law a benefit assessment for the purpose of establishing a source of funds to provide for a higher level of service to the property owners of the district, primarily to pay for the salaries and benefits of fire fighters. Under Section 4 of Proposition 218 as approved by the voters on November 5, 1996, the existing special assessment may not be collected beginning on July 1, 1997, because it was not approved by the voters voting in an election on the issue of the assessment.

The revenues from the special tax will replace the revenues received from the existing benefit assessment. The district finds that it will require approximately \$90,000 of revenue to replace the fees currently being received via the benefit assessment under its current terms and conditions and to provide for a higher level of service to the property owners of the district than is available from current ad valorem tax revenues, and primarily to pay for the salaries and benefits of fire fighters.

The special tax which would be imposed upon the passage of Measure F would be an annual tax upon parcels of property commencing with the 1997-1998 tax year in the following amounts: \$54.44 per parcel base rate for improved parcels, \$3.30 per acre over 4.7 acres improved parcel acreage rate, \$2.94 per acre unimproved parcel acreage rate, with a general maximum fee per parcel of \$100.00, plus an additional rate of \$2.00 per mobile home in mobile home parks, with no maximum limit.

Measure F provides for annual adjustments to be made to the aforementioned special tax amounts at the beginning of each fiscal year in an amount which would not exceed an increase proportional to the reported Consumer Price Index for the prior twelve (12) months. In the event the CPI is superseded by a different reporting index, the index or method appropriate at the time would be used, at the discretion of the district. The special tax would be collected in the same manner as ad valorem taxes are collected by the county.

Measure F contains provisions for an exemption from this special tax upon certain terms and conditions, initiated by written request to the Fire Chief.

Reference is made to Newcastle Fire Protection District Resolution No. 213-97 and attachments for complete terms of this measure.

A "YES" vote is a vote in favor of the special tax as described above.

A "NO" vote is a vote against the special tax. Measure F must receive approval by two-thirds (2/3) of the votes cast by the voters voting upon the measure. Failure of Measure F to receive the affirmative vote of two-thirds of the voters would result in a revenue loss to the District of approximately

ARGUMENT IN FAVOR OF MEASURE F

Newcastle Fire Protection District belongs to you, the residents of the District, who have always been an appreciated group of supporters. Your elected Board of Directors, Firefighters and Emergency Medical Personnel are asking for your continued support in passing Measure F by voting YES.

On June 30, 1987 Newcastle Fire Protection District Board of Directors following a public hearing initiated a Benefit Assessment. This assessment was to primarily pay the salaries and benefits of firefighters. The Benefit Assessment was to remain in effect until June 30, 1997. It called for a \$40 assessment per improved parcel, and allowed for an increase from \$40 up to \$60. This assessment through the 10 year period has remained at the \$40 level.

Measure F will provide a source of revenue through a Special Tax, which is tailored to the needs of each parcel. Please refer to Resolution No. 213-97, attachment Measure F, in this Sample Ballot for the definition to be used for the purpose of calculating the Special Tax.

A YES vote on Measure F will allow the District to maintain a level of emergency services, which provides for the safety and well being of those residing in the District. It would also provide for the safety of the Emergency Personnel and conform to pending Government regulation which will require a minimum of a two (2) person emergency response.

Should Measure F fail to pass, the District would have to return to its 1987 level of service, which would be one (1) Station un-staffed relying on Volunteer Personnel only.

- s/Ray Vega, Chief
- s/Keith Maddox, Assistant Chief, Volunteer
- s/Neil Anderson, Chair, Board of Directors
- s/Jay Love, Captain, Volunteer
- s/Sharon Vega, EMS Captain, Volunteer

NO ARGUMENT AGAINST MEASURE F WAS SUBMITTED

A set amount to shoot for

The old assessment expired on 6/30/97

How many issued?

6. Provision for review and approval of exceptions by the Board.

Section IX. The District therefore finds that the following definitions shall be used for purposes of calculating the Special Tax. Definitions that represent actual data are taken from the 1996/97 tax rolls of the District.

This data will be subject to recalculation based upon actual data.

1. IMPROVED PARCELS.

Defined as all parcels of real property which have improvements assessed at a value of \$2,343 or more based on the 1996/97 tax roll. This assessment threshold shall be increased at a rate of 2 percent annually. The number of improved parcels within the district at this time is 1339.

2. AVERAGE ACRES PER PARCEL.

The average number of acres per parcel within the district is 4.707 acres.

3. MAXIMUM FEE

The maximum fee to be paid by any single parcel shall not exceed \$100.

4. TARGET AMOUNT (TARGET)

Target Amount is the total revenue required of this special tax.

90%

5. GENERAL CALL RESPONSES.

General call responses are all calls which do not involve wildland fires. This represents approximately 90% of all call activity within the District.

10%

6. WILDLAND FIRE RESPONSES.

Wildland fire responses are all calls which involve responses to wildland fires. This represents approximately 10% of all call activity within the District.

7. IMPROVED PARCEL BASE RATE

The improved parcel base rate represents the amount to be paid by each improved parcel.

8. IMPROVED PARCEL ACREAGE RATE.

The improved parcel acreage rate is the rate to be paid by each parcel per acre for each acre on the parcel over 4.7 acres.

9. UNIMPROVED PARCEL ACREAGE RATE.

The unimproved parcel acreage rate is the rate to be paid per acre on each acre for an unimproved parcel.

Section X. Therefore, after careful and full review the District finds that the following Special Tax based on the above factors should be imposed:

BASE RATES:

IMPROVED PARCEL BASE RATE:	\$54.44 per parcel
IMPROVED PARCEL ACREAGE RATE:	\$3.30 per acre over 4.7 acres.
UNIMPROVED PARCEL ACREAGE RATE:	\$2.94 per acre
GENERAL MAXIMUM FEE PER PARCEL:	\$100.00

THE TAX RATE FOR EACH IMPROVED PARCEL SHALL BE:

The improved parcel base rate plus the improved parcel acreage rate for each acre over 4.7 acres to a maximum of \$100 per parcel.

THE TAX RATE FOR EACH UNIMPROVED PARCEL SHALL BE:

The unimproved parcel acreage rate times the total number of acres per parcel to a maximum of \$100 per parcel.

THE TAX RATE FOR MOBILE HOME PARKS SHALL BE:

The improved parcel base rate for each parcel making up the parcel plus the improved parcel acreage rate for each acre over 4.7 to a maximum of \$100 plus \$2.00 per mobile home space within that parcel (No maximum limit).

THE TAX RATE FOR MULTIPLE FAMILY UNITS SHALL BE:

The improved parcel base rate for each dwelling unit on that parcel.

THE TAX RATE FOR BUSINESSES SHALL BE:

The improved parcel base rate for each business unit on that parcel.

Section XI. CONSUMER PRICE INDEX ADJUSTMENT:

The amount of tax as specified in Section 9 above may be adjusted annually for the ensuing fiscal year to reflect the Consumer Price Index prepared by the United States Department of Labor, Bureau of Labor Statistics, using the weighted average of Consumer Price Indices (Urban Consumers) for the State of California. The District shall be responsible for making the necessary computations each year prior to May 1st and advising the Placer County Auditor-Controller what the amount of special tax is to be for the next year as a result of the foregoing computations. In the event that said Bureau shall cease to publish said index, then any similar index by any other branch or department of the United States Government may be used in its place at the discretion of the District.

The records of the Placer County Assessor as of March 1st of each year shall determine for the next fiscal year whether a residential, commercial, industrial, recreational, institutional, or other structure exists for the purpose of this special tax.

Section XII. Collection:

Upon approval of the Placer County Board of Supervisors, the County shall collect the taxes adopted herein in the same manner and subject to the same penalty as other charges and taxes fixed and collected by or on behalf of the County.

Section XIII. Requests for exceptions:

Any property owner who believes that a parcel of property which they own should not be charged as per this schedule must request such exception in writing to the Fire Chief. Such requests for exception shall include the description of the property in question, including the parcel numbers, name of owner, physical description and location of the property along with a detailed explanation of why this property should be an exception. The Fire Chief shall conduct a thorough investigation and as soon as possible prepare a recommendation concerning the requested exception. A copy of this recommendation shall be given to the property owner and the matter shall be scheduled for presentation at the next regularly scheduled Meeting of the Board of Directors. The person requesting the exception shall be given notice of the date and time of such review by the Board of Directors and shall be given the opportunity to make a reasonable presentation of the facts and circumstances which in their opinion give rise to the exception. The Chairman of the Board shall direct the time and manner of presentation. The Board of Directors may determine that additional information is needed, and if so may continue the matter as necessary in order to allow for collection or review of the matter as required for a fair review.

**RESOLUTION No. 213-97
RESOLUTION OF THE GOVERNING BODY OF THE
NEWCASTLE FIRE PROTECTION DISTRICT**

**DECLARING AN ELECTION TO BE HELD IN ITS JURISDICTION
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE
AND
REQUESTING ELECTION SERVICES BY
THE COUNTY CLERK**

WHEREAS, in order to comply with applicable laws, it is the determination of said Governing Body that an Election be held on June 3, 1997; at which election the issues to be presented to the voters of this District are the following MEASURES:

See attached MEASURES, Newcastle F & G

BE IT RESOLVED that the Board of Supervisors of the County of Fresno is hereby requested to:

1. Consolidate said election with any other applicable election conducted on the same day. *← No special election!*

2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services which shall include but not be limited to:

- Publish Notice of Election
- Issue nomination papers
- Check petition signatures
- Print and mail sample ballots
- Print official ballots
- Provide precinct supplies
- Appoint and train Election Officers
- Prepare voter indexes
- Obtain and rent polling places
- Publish list of Election officers/Polling places
- Mail appropriate notification/verification notices for polling places/precinct boards
- Provide voter count by precinct
- And to canvass the results of said election.

PASSED AND ADOPTED at a regular meeting of the Governing Body on February 13, 1997 by roll call vote:

ANDERSON	Aye
FAWX	Aye
SAYLES	Aye
FATOR	Aye
TOKUTOMI	Absent

s/Neil G. Anderson, Chairman

ATTEST: Sharon Vega, Secretary

Planning

MEASURE F

MEASURE OF THE BOARD OF DIRECTORS OF THE NEWCASTLE FIRE PROTECTION DISTRICT TO AUTHORIZE THE DISTRICT TO IMPOSE A SPECIAL TAX TO REPLACE THE CURRENT BENEFIT ASSESSMENT TO PROVIDE REVENUE FOR PAID FIRE FIGHTERS AND CALLING FOR AN ELECTION TO APPROVE THE SAME.

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE NEWCASTLE FIRE PROTECTION DISTRICT AS FOLLOWS:

Section I. The Board of Directors of the Newcastle Fire Protection District hereafter ("District") finds and declares that the District is authorized to place property taxes and other fees and assessments on the District with approval by the voters of the District as necessary to provide sufficient revenues to provide for adequate fire protection and services within the District.

Section II. That in such capacity the District did, on May 12, 1988, at a regular meeting of the District Board of Directors, and following a public hearing on the matter where less than 5% of residents within the district provided a written objection, approve and adopt resolution Number 512-88. This resolution established pursuant to applicable law a benefit assessment for the purpose of establishing a source of funds to provide for a higher level of service to the property owners of the District primarily to pay for the salaries and benefits of fire fighters. This Resolution and Benefit Assessment was to remain in effect until June 30, 1998, and called for a fee of \$40 per improved parcel to be paid by those parcel owners within the District. Although the Benefit Assessment allowed for an increase of these fees from \$40 up to \$60 the District has maintained this fee at the \$40 level.

Section III. The District finds that due to recent changes in the law governing Benefit Assessments, the Benefit Assessment Fee authorized by resolution number 512-88 must be reviewed and reauthorized by the voters of the District before July of 1997.

Section IV. The District further finds that in order to maintain the level of emergency service and response which it believes is necessary to provide for the safety and well being of the inhabitants of the District that there is a continuing and regular need for funds above those provided by the ad valorem tax rate as limited by the Constitution in order to provide a stable source of revenue for the provision of paid fire fighter services.

Section V. The District also finds that although not currently required by State or Federal Law, the Health and Safety of its fire fighters and citizens requires that the District make all reasonable efforts to insure that each response to a call for service be responded to by at least two (2) fire fighters. Further there is a requirement that requires any station which is staffed with paid personnel of over 12 hours per day significant likelihood that such two (2) fire fighter response requirements will be a mandatory requirement in the near future.

Section VI. The District further finds that the best method of providing a STABLE source of revenue is through a carefully designed special tax which is tailored to apply the financial impact of such tax to each parcel of property within the district based upon the level of benefits to be derived by that parcel and the potential that parcel has for the need of the services provided by the tax. Such a special tax should also be designed to follow changes in the CPI to maintain an appropriate level of revenue.

Section VII. After careful review the District finds that it will require approximately \$90,000 of revenue to replace the fees currently being received via the benefit assessment under its current terms and conditions and to provide for adequate personnel to provide a two (2) fire fighter response.

Section VIII. The District finds that in order to establish a fair level of such special tax the District must take into consideration the following factors:

1. Whether the parcel is improved, unimproved, a business or multi-dwelling parcel
2. The actual percentage of calls attributable to wildland calls
3. The average number of acres per parcel within the district
4. The number of acres in each improved parcel over the average.
5. A fair and reasonable maximum fee per parcel.

of the request. The Board shall determine the validity and extent of any exception requested. The decision of the Board is Final. The Board of Directors shall notify the County concerning any change which may result from the decision concerning the tax for the parcels reviewed.

Any exception which has been finally approved by the Board of Directors may be reviewed by them at any time based upon a change in the circumstances which gave rise to the exception, and the Board may determine that based upon such changes the property is no longer subject to the exception. In such circumstance, the property owner will be notified by the Board and may be given an opportunity to present information to the Board of Directors. The exception may be reduced or removed entirely. Any such changes would be reflected in the next fiscal year beginning on July 1st following the date of such decision by the Board of Directors.

Section XIV. Pursuant to the requirements of the laws of the State of California relating to district elections, there shall be, and there is hereby called and ordered held in the Newcastle Fire Protection District, County of Placer, State of California, on Tuesday June 3, 1997, a vote by the qualified voters of the District at an election for the purpose of approving this Ordinance to authorize the District to implement the provisions of the Special Tax as set forth above.

Section XV. At the election there shall be submitted to the qualified voters residing within the boundaries of the district the following proposition:

Shall Measure F which authorizes the Newcastle Fire Protection District to impose a special tax to replace and augment the current benefit assessment be approved?

Section XVI. In all particulars not recited in this Ordinance, said election shall be held and conducted as provided for by law for the holding of district elections within the District.

Section XVII. The Secretary of the District is hereby ordered and directed to cause a copy of this Measure to be published in the Auburn Journal, a newspaper of general circulation within the District once in accordance with Section 6061 of the Government Code of the State of California.

Section XVIII. This Measure shall be effective upon publication pursuant to Section XVII and approval by the voters of the District.

Section XIX. If any section, subsection, sentence, phrase or clause of this Measure is for any reason held to be invalid, such decision shall not effect the validity of the remaining portions of this Measure. The people of the Newcastle Fire Protection District hereby declare that they would have adopted this Measure and each section, subsection, sentence, phrase or clause thereof regardless of the fact that any one or more sections, subsections, sentences, phrases or clauses be declared invalid.

Passed and adopted this 13th day of February, 1997 by the following roll call vote:

Anderson	Aye
Fawx	Aye
Sayles	Aye
Fator	Aye
Tokutomi	Absent

s/Neil G. Anderson, Chairman
ATTEST: Sharon Vega, Secretary

90,000	20 1997/98	
91,800	98/99	
93,636	99/00	
95,508	00/01	Measure F
97,478	01/02	with a 2%
99,367	02/03	per year increase
101,354	03/04	
103,381	04/05	
105,449	05/06	
107,558	- 07/08	
109,709	- 08/09	
111,903	09/00	
114,141	00 10/11	

Thursday, July 26, 2012 NFPD Board of Directors Special Meeting

Re: Resolution No 2012i-07-26
Public Comment Glenda Freeman

NFPD Resolution No. 2012-07-26 DEVFEE I

States that it will "Cancel Reserve in fund 531/SF361 GL Account #2453 and the Financial Reports from Placer County indicate that the Account has a balance of over \$228,000. *

Your proposed resolution is transferring \$280, where is the remaining \$227,736 going?

Where are you getting YOUR figures and who is drafting these Resolutions?

In accordance with the CA Gov Code Public Record Request please provide me with copies of the documents from which you based and/or created this Resolution.

Thank You

Glenda Freeman

*Placer County PAS Trial Balance by Fund – Sub Fund Report Period FM 11 FY 2012

NEWCASTLE FIRE PROTECTION DISTRICT
July 26, 2012
Special Board of Directors Meeting Minutes
Newcastle Elementary School
Staff Room
8951 Valley View Dr.
Newcastle, CA

Call to Order:

- Chairman Lewis called the NFPD Board of Directors Meeting to order at 6:30 p.m.

Roll Call:

- Chairman Lewis present, Vice- Chairman Stearns present, Secretary Calkins absent, Director Orsolini present, and Director Poore absent.

Pledge of Allegiance:

- Chairman Lewis led the Pledge of Allegiance.

Consent Agenda:

- VC Stearns made a motion to accept the minutes. Director Orsolini seconds the motion. Motion carries.
- Joni Elder, **SEE ATTACHMENT 1**
- Bill Fawx, Someone should dig into the old minutes and get an accurate record of what went on with Measure F.

Action Items

- Parcel Tax Appeal Policy
 - Jim Jordan, Who prepared the document and how much did it cost?
 - Chairman Lewis, it was developed from the policy used for Measure F.
 - Sue Stack, what criteria will be used by the Board to determine who gets an exemption and who doesn't?
 - Glenda Freeman, please define "as soon as reasonably possible". It is open ended and vague. Will the district be billed for legal review?
 - Dave Ward, if this is to be made law, specific criteria for acceptance or denial should be included.
 - Jim Jordan, should the Board be voting on important issues with only 3 Board members present?
 - VC Stearns, let's table until the next regular meeting.
 - Director Orsolini, agrees with VC Stearns.
- VC Stearns made a motion to table this item until the next regular Board meeting. Director Orsolini seconds the motion. Motion carries.
- Resolution #2012-07-26
 - VC Stearns made a motion to accept resolution #2012-07-26. Director Orsolini seconds the motion.

▪ Chairman Lewis	AYE
▪ VC Stearns	AYE
▪ Secretary Calkins	ABSENT
▪ Director Orsolini	AYE
▪ Director Poore	ABSENT

Resolution is adopted.

- Glenda Freeman, **SEE ATTACHMENT #2**

Discussion/Information/Action

- NFPD website presentation by Joe Irvin.
 - George Shields, color schemes are difficult read.

Closed Session was announced at 6:45 p.m.

Public Comment Regarding Closed Session Item

- NONE

Open Session was adjourned at 6:47 p.m.

Closed Session was opened at 6:48 p.m.

Closed Session was adjourned at 7:18 p.m.

Open Session was re-convened at 7:19 p.m.

Announcement of action(s) taken in closed session

- Chairman Lewis announced that no action had been taken in closed session.

Public Comment

- Glenda Freeman, why aren't the Dodge p/u and the BC vehicle listed on the Chief's report?
- Dave Ward, asked 2 meetings ago what will happen to the old fire station?
- Don West, who condemned the building? He cannot find a record of it. If it's condemned, don't they let you know it's condemned?
- John Downs, the Board is doing nothing but stonewalling the public. Mr. Downs threatened the Board with a class action lawsuit and subpoenas.

- o Don West, board has been told by community members that R & S Properties land is not going to work. Do you put any stock in that information?
- o VC Stearns, found out that yes, you can build a station on leased land.
- o Dave Ward, if the leased property changes hands, the new owners may not be so friendly.
- o Jim Jordan, who does the fire board represent? Do they only represent supporters of Measure B?
- o Director Orsolini, I am very frustrated with the whole situation. I have been with the Newcastle FD for over 50 years. I am trying to do what's best for all citizens.
- o Dave Ward, this Board and employees have no opinion. They should not be writing or expressing opinions on the internet or Auburn Journal.

Chairman Lewis adjourned the meeting at 7:27 p.m.

Minutes Prepared By:

Minutes Approved By:

Patrice Metz, Clerk

Yvonne Lewis, Chairman of the Board