

**MEASURE F**  
(Newcastle A 213-97)

**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 empowered to place property taxes and other fees and assessments on the ballot for approval by the voters of the District as necessary in order to provide sufficient revenues to provide for adequate fire protection and prevention 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 firefighters.** 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 it's 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.
6. Provision for review and approval of exceptions by the Board.

Section **IX**. The District therefore finds that the following definitions are to be used for purposes of calculating the Special Tax. Definitions which 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 each year.

**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.

**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.

**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 park  
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 X 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 Indexes (All 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 figure, 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 request 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 such 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 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 so 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 17, 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 this 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**

**Neil G. Anderson, Chairman**

**ATTEST:**

**Secretary**  
**Sharon Vega**