

ORDINANCE 2023 -01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE SALMON CREEK FIRE PROTECTION DISTRICT TO ADMINISTER THE SPECIAL TAX ON REAL PROPERTY LOCATED WITHIN THE DISTRICT

WHEREAS, an election was held on March 7, 2023, in accordance with the notice and hearing procedures of Government Code Section 50075 et seq. and Article XIII A of the California Constitution, and Measure S for the “formation of Salmon Creek Fire Protection District” and Measure T “Salmon Creek Fire Protection District Special Tax” was approved by the registered voters of the District by a margin greater than the 2/3rds majority required votes; and

WHEREAS, the special tax approved by the voters includes two specific exemptions that (1) allow parcels that are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax; and (2) a Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development guidelines for “very low” or “poverty level” income to apply for a partial or complete exemption from the tax; and

WHEREAS, the Humboldt Local Agency Formation Commission (LAFCo), in approving the formation of the District, required that the Salmon Creek Fire Protection District hold duly noticed public hearings and establish procedures by ordinance to administer the special tax including the above referenced exemptions that balance the needs of the District for funding and the burdens on property owners and file such ordinance with LAFCo.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE SALMON
CREEK FIRE PROTECTION DISTRICT AS FOLLOWS;**

SECTION 1: PURPOSE AND INTENT

The purpose and intent of the Salmon Creek Fire Protection District (SCFPD) Board of Directors with respect to the special tax is as follows:

- A. To provide annual funding to support ongoing fire protection services including firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the SCFPD and the Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

- B. To provide for a Reserve Fund that will increase over time by setting aside each year a percentage of total revenue placed into the District Trust Fund, said percentage to be agreed upon and set each year at a public meeting of the SCFPD Board.

SECTION 2: TAX IMPOSED

Assessor's Parcels taxed under this Ordinance shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the SCFPD as defined by both the geographic description contained in the Humboldt County LAFCo Resolution No. 22-09, "Resolution of Approval to form the Salmon Creek Fire Protection District", which is the basis for the establishment of unique Tax Rate Area numbers, assigned by the State Board of Equalization, that represent the SCFPD boundary and where Tax Rate Area numbers shall be assigned by Humboldt County to each Assessor's Parcel Number within the SCFPD boundary.

The initial special tax amount, as approved by the District voters on March 7, 2023, shall be apportioned to property at a rate of \$75 per parcel.

SECTION 3: EXEMPTION FROM SPECIAL TAX

Assessor's Parcels that are partially or wholly exempt from property tax shall be identified by the Assessor's Office for the SCFPD and include public owned parcels (United States of America and State of California, or other local agencies) and other exemptions established by state law. Two additional specific exemptions from the special tax were approved by the District voters on March 7, 2023:

- A. A Contiguous Parcel Exemption, for Assessors Parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the SCFPD Board, to be treated as a single parcel for purposes of this special tax.

The owners of such Assessors Parcels shall submit to the SCFPD Board annually an application form, as established in **ATTACHMENT A** to this Ordinance, for each year the exemption is claimed, providing the owner(s) name and address, property maps, and deed and title information that sufficiently demonstrate that the applicant is the owner of record or trustee of the owner of record with Power of Attorney for the owner of record for all the contiguous property(ies). Policies and procedures and revisions to the application form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the SCFPD Board.

- B. A Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low"; or "poverty level" income, to apply to the SCFPD Board for a partial or complete exemption from the tax.

The owners of such parcels shall submit an application form annually, for each year the exemption is claimed, as established in **ATTACHMENT B**, to this Ordinance, to the Salmon Creek FPD Board, providing the owner(s) name and address, number of household members, income verification for the previous year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for the exemption per HUD Guidelines. Policies and procedures and revisions to the application form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the SCFPD Board.

SECTION 4: ANNUAL ADJUSTMENT

Adjustments to the special tax may be approved at the beginning of each fiscal year, commencing July 1, 2024, through the adoption of a Resolution by the SCFPD Board at a public meeting, and may be no more than the cost of living as determined by the Consumer Price Index (CPI) prepared by the United States Bureau of Labor Statistics or similar indicator of inflation that may come into common and widespread use, not to exceed five percent in any one year. The specific Index to be used is published by the California Department of Finance, Financial and Economic Data, CPI - California Monthly (All Items): from 1965, readily available on the web at <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>.

In adjusting the special tax imposed as specified in Section 2 of this Ordinance, the Salmon Creek FPD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the Salmon Creek FPD will not be able to ensure that the same level of service will be available to people and property within District without applying the annual adjustment approved by the voters.

SECTION 5: SPECIAL TAX ROLL

Each year, prior to August the due date imposed by the Humboldt County Auditor-Controller, the Salmon Creek FPD Board of Directors shall adopt a resolution approving the special tax roll and specifying the special tax amount for each taxable parcel, pursuant to Sections 2 through 4 above. The special tax roll shall contain the Assessor's Parcel Number, owner name, and special tax amount, and any additional information specified by the Salmon Creek FPD Board of Directors. The resolution shall include at a minimum the authority under which the special tax is imposed and the information required by the Humboldt County Auditor-Controller. An electronic file containing the information from the special tax roll and in the form that is required by the Humboldt County Auditor-Controller, along with a copy of the adopted resolution and any other forms or documents required by the Humboldt County Auditor Controller, shall be

delivered to the Humboldt County Auditor Controller on or before the August due date to be included with the County property tax bills.

SECTION 6: METHOD OF COLLECTION

The special tax imposed by this ordinance is due from every person or persons who owns a taxable parcel or parcels within the SCFPD and is reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Humboldt County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall constitute a debt to the SCFPD. Humboldt County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the SCFPD Trust.

SECTION 7: DELINQUENCY

Should any amount of the special tax created by this Ordinance become delinquent, the Humboldt County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

SECTION 8: EFFECTIVE DATE

Pursuant to California Government Code 25123(c), this Ordinance shall become effective thirty (30) days from the date of final approval by the SCFPD Board of Directors.

SECTION 9: ANNUAL REPORT

The SCFPD shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3. The annual report shall include, but is not limited to, all of the following:

- A statement indicating the specific purposes of the special tax.
- A statement that the proceeds were applied only for the provision of fire protection services by the SCFPD as stated in the Fire Protection Law of 1987.
- Enumeration of the account into which the proceeds have been deposited.
- The amount of funds collected and expended.

- The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

SECTION 10: INVALIDITY

If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the SCFPD Board of Directors hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

SECTION 11: ADOPTION AND PUBLICATION

This ordinance shall take effect and be in force thirty (30) days from the date of its passage. A summary shall be published at least five (5) days before the date set for adoption and again fifteen (15) days after passage of this ordinance. It shall be published once with the names of the Directors voting for and against the ordinance in a newspaper of general circulation published in the County of Humboldt, State of California.

Copies are available through the Salmon Creek Fire Protection District, Board Secretary, Linda Vandyke, Post Office Box 65, Miranda, CA 95553.

SECTION 12: POSTING

The District Board Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, within 15 days of its passage, per California Government Code 25124, along with the names of the board members voting for and against the Ordinance.

This ordinance was introduced at a duly noticed meeting held on May 25,
2023 and was PASSED, APPROVED, AND ADOPTED on _____ by the
following vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

Dan Gribi, President Board of Directors
Salmon Creek Fire Protection District

I, Linda Vandyke, Secretary to the Board, do hereby certify that the foregoing Ordinance No. 2023-01 was duly published in the Independent, a newspaper of general circulation, after passage on _____; and I further certify the compliance with the Codified Ordinances and the laws of the State of California, pertaining to Public Meetings.

_____, Secretary to the Board

**ATTACHMENT A: CONTIGUOUS PARCEL EXEMPTION
SALMON CREEK FIRE PROTECTION DISTRICT**

POLICY: The Salmon Creek Fire Protection District has established by Ordinance 2023-01, Section 3.A., Contiguous Parcel Exemption for "Assessor's parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax."

Definitions:

Contiguous: Parcels which share a common border. They need not share a common access, although they usually would.

Undeveloped: No habitable structures.

Identical Ownership: The District Board will allow substantial latitude in determining ownership and control of contiguous parcels, as spelled out in this initial Ordinance, subsequently by an annual resolution. In the event that the owner of record of two properties is not identical, the applicant must demonstrate to the satisfaction of the District Board that they have a controlling interest in the properties claimed as contiguous. Such properties may include parcels owned by corporations, trusts, or estates.

Map Attached: Suitable maps include Assessor Parcel maps representing all contiguous parcels, which are available at the Humboldt County Assessor's Office (825 5th Street, Room #300, Eureka) or on-line at <https://common1.mptsweb.com/mbap/humboldt/asr> (enter Assessor's Parcel Number in the "Fee Parcel" search field). Maps continuing all contiguous parcels can also be printed from the Humboldt County Planning and Building Web Geographic Information System at <https://webgis.co.humboldt.ca.us/HCEGIS2.0/>.

Proof of Deed or Title: Suitable items of proof include recent property tax bill with parcel number or copy of first page of Deed or Title.

Please submit by March 1 of each year to: Salmon Creek Fire Protection District,

Post Office Box 65, Miranda, CA 95565.

SCFPD Ordinance 2023-01, Attachment A, Approved on _____, 2023.

**CONTIGUOUS PARCEL EXEMPTION APPLICATION FORM
SALMON CREEK FIRE PROTECTION DISTRICT**

Applicant(s) Name _____	Date _____
	Contact Phone # _____
Owner(s) Name of Record _____	Other Name(s) of Record on Included Parcels _____
Address of Record _____	Additional Address(es) if Required _____

Map(s) Attached

Proof of Deed or Title Attached

Assessor's Parcel Number (APN)	Owner's Name as shown on Deed	APN Contains Dwelling (Y/N)	Describe Use of Parcel and Improvements	Address Associated with APN

I declare under penalty of perjury that the foregoing is true and correct. I also understand that that this form must be submitted each year the exemption is claimed.

Signature (Only one applicant needs to sign)

For District Use Only

Map and Title Verification Approved Date: _____

Meets Requirement for Exemption Does Not Meet Requirements for Exemption

**ATTACHMENT B: HARDSHIP EXEMPTION APPLICATION FORM
SALMON CREEK FIRE PROTECTION DISTRICT**

POLICY: The Salmon Creek Fire Protection District has established by Ordinance 01-2023, Section 3.B., a Hardship Exemption to allow: "Landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low" or "poverty level" income, to apply to the SCFPD Board for a partial or complete exemption from payment of the tax by submitting this Hardship Exemption Form. This form must contain the owner(s) name, number of family members, income for the preceding year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for this exemption per income limit guidelines. Income limits are revised annually in July to reflect changing HUD guidelines."

Guidelines: The official State Income Limits for all counties are posted at the Department of Housing and Community Development's (Department) website
<https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>.

I declare that my income meets the "very low" or "poverty level" guidelines and for that reason I wish to apply for an exemption of payment of the Fire District parcel tax for the tax year 20____.

Property Owner legal Name(s) _____ _____	
Number of Family Members _____	Income for Previous Year \$ _____
Assessor Parcel Number(s) _____ _____	
	I have attached a copy of my most recent property tax bill for my parcel.
	I have attached a copy of my previous year's tax form or other form of income.
I declare under penalty of perjury that the foregoing is true and correct. I also understand that verification of income may be required, and that this form must be submitted each year the exemption is claimed.	
Signature (Only one owner needs to sign) _____	
Date _____	
Please submit by March 1 of each year to: Salmon Creek Fire Protection District Post Office Box 65, Miranda, CA 95553 SCFPD Ordinance 2023-01, Attachment B, Approved _____, 2023.	

