



## **CRESCENT FIRE PROTECTION DISTRICT**

255 W. WASHINGTON BLVD. CRESCENT CITY, CA 95531  
office: 707-464-2421

### **ORDINANCE NO. 21-001**

#### **AN ORDINANCE OF THE CRESCENT FIRE PROTECTION DISTRICT LEVYING A FIRE SUPPRESSION ASSESSMENT, BEGINNING IN FISCAL YEAR 2021/22**

The Board of Directors of the Crescent Fire Protection District hereby ordains as follows:

#### **SECTION 1. PURPOSE**

Pursuant to direction from the Board, Bartle Wells Associates (the "Engineer of Work") prepared an Assessment Engineer's Report (the "Engineer's Report") pursuant to Title 5, Division 1, Part 1, Chapter 1, Article 3.6 of the California Government Code, "Fire Suppression Assessments", beginning with Section 50078 and Article XIIID of the California Constitution ("Proposition 218"). The Engineer's Report presents a benefit analysis for the imposition of an assessment to fund fire expenses. The Engineer's Report has been made, filed with the District Clerk, and approved by the Board.

On March 8, 2021, the Board duly adopted Resolution 21-001, A Resolution of the Board of Directors of the Crescent Fire Protection District Initiating Proceedings, Declaring Intention to Levy Assessments, Approve Engineer's Report, and Provide for Notice of Hearing and the Mailing of Assessment Ballots. After hearing held June 14, 2021, the Board concluded that ballots weighted according to the financial obligation of the affected parcel submitted in favor of the assessment were equal to or exceeded the weighted ballots submitted in opposition to the assessment. It is now the intent of the Board to levy and collect an annual assessment for fire suppression services which shall be called the "2021-22 Crescent Fire Protection District Fire Suppression Benefit Assessment" (hereinafter the "Benefit Assessment") to include all properties within the existing boundaries of the Crescent Fire Protection District (hereinafter the "Benefit Assessment District").

#### **SECTION 2. DESCRIPTION OF THE SERVICES**

Within the Benefit Assessment District, the proposed fire services and equipment to be funded by the assessments ("Services") are generally described as including, but not limited to the following: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency fire-suppression-related services equipment and

apparatus; paying salaries, benefits and other compensation for firefighting and fire suppression personnel; training and administration of personnel performing said fire suppression, protection and emergency fire-suppression-related services; community fire prevention education and fire inspection.

### **SECTION 3. REFERENCE TO ENGINEER'S REPORT**

Reference is hereby made to the Engineer's Report for a full and detailed description of the Benefit Assessment, including District parcels, expenses, and individual parcel assessments to be assessed beginning in Fiscal Year 2021/22. Reference is hereby made to the official Parcel Maps of the County of Del Norte for a description of the lines and dimensions of parcels within the Benefit Assessment District. Fire expenses include budget and financial planning documents provided by the District. An assessment benefit was allocated to each parcel according to the Del Norte County Assessor's 2019-20 Assessor Parcel listings and associated land use codes within the Benefit Assessment District.

### **SECTION 4. REPORT OF THE ASSESSMENT ENGINEER OF WORK**

The Engineer's Report is available for public review at the Washington Station, 255 West Washington Boulevard, Crescent City, CA 95531, and is hereby incorporated by reference. The Engineer's Report includes:

- A. A description of each lot or parcel of property proposed to be subject to the assessment;
- B. The amount of the assessment for each lot or parcel for the initial fiscal year;
- C. The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year;
- D. The duration of the assessment;
- E. The basis of the assessment;
- F. The schedule of the assessment; and,
- G. A description of the protest and hearing requirements applicable to the assessment.

### **SECTION 5. ASSESSMENT RATE**

The Board hereby levies an annual assessment within the Benefit Assessment District. The estimated fiscal year 2021-22 cost of providing the Services is \$421,404. This cost results in an assessment rate of \$74.00 per single-family equivalent benefit unit (EBU) for fiscal year 2021-22. Fire EBUs are assigned to each parcel as follows:

- Single Family – All residential single-family homes are equal to 1.0 EBU
- Multi-Family – All multi-family, mobile home, manufactured homes, duplexes, and condos are allocated 0.8 EBUs per unit.
- Commercial/Industrial – Each building are assigned 1.1 EBUs per equivalent single-family home, approximately 2,500 square feet. Buildings less than 2,500 square feet are assigned 1.0 EBU.
- Government/Institutional - Improved Government land is subject to the assessment levy on the same basis as privately owned parcels with the same land use description.
- Vacant/Undeveloped Land – Vacant and undeveloped land is not subject to the assessment levy and is otherwise exempt from this assessment.
- Bulk/Hazard – Any parcel which presents an extraordinary hazard to the District will be independently evaluated by the District Fire Chief and assigned an EBU that reflects the actual benefit received by the individual parcel.
- All parcels will be held to a maximum assessment fee not to exceed \$1,000 per parcel.

## **SECTION 6. ANNUAL ASSESSMENTS**

The assessments will be levied annually for an indefinite term. In each subsequent year, the District Board may choose to adopt an inflation adjustment factor by an amount equal to the annual change in the Consumer Price Index for All Urban Consumers in the West Region, not to exceed 2% (two percent) per year without a further vote or balloting process. This factor may be applied annually to account for normal cost of living increases in providing fire services. This factor is the maximum that the assessment could be raised in a fiscal year. The District Board can adopt a lower adjustment factor or forgo the adjustment at the Board's discretion. The records of the County Assessor shall be used to determine the number and type of improved properties for the purpose of the assessment pursuant to this Ordinance.

## **SECTION 7. OVERSIGHT COMMITTEE**

A seven-member oversight committee will be created to meet annually to review and publicly report on the expenditure of revenues generated by the tax imposed by this Ordinance. The committee will include the Fire Chief or designee, a representative from the Volunteer Fire Association or designee, and five residents of the District. Resident members of the committee will be appointed to two-year terms by the Board Chair and confirmed by the District Board. The Fire Chief and Volunteer Fire Association Representative will serve as non-voting members of the committee.

## **SECTION 8. INDEPENDENT ANNUAL AUDIT**

The proceeds of the assessment imposed by this Ordinance, as well as the expenditures thereof, will be audited annually by an independent accounting firm.

## **SECTION 9. METHOD OF COLLECTION**

The assessment shall be collected in the same manner and subject to the same penalty as, or with, other taxes fixed and collected by Del Norte County on behalf of the Crescent Fire Protection District. The County of Del Norte may deduct reasonable expenses incurred for such service before remitting the balance to the District.

## **SECTION 10. CARRYOVER OF REMAINING FUNDS**

Any unexpended funds raised by the assessment, remaining at the end of any fiscal year shall be carried over for use by the Crescent Fire Protection District to the next succeeding year to fund fire suppression services within the Benefit Assessment District.

## **SECTION 11. APPEALS PROCESS FOR ASSESSMENT**

Any property owner may appeal any determination by the Fire Chief concerning the nature of the use of the property or the calculation of the amount of the assessment by filing a written appeal with the District. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal 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. The District will provide guidelines for an appeals process for any property owner subject to the assessment. The guidelines for appeal shall be adopted by the Board by resolution and will be filed with the District Board Clerk.

## **SECTION 12. CORRECTIONS, CANCELLATIONS AND REFUND**

The Board of Directors may order the assessment levied herein on any particular improved property to be corrected, cancelled or refunded consistent with and in order to effectuate the provisions of this Ordinance.

## **SECTION 13. SEVERABILITY**

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, then the remainder of the Ordinance and the application of such provision to other persons or circumstances will not be affected thereby.

**SECTION 14. CERTIFICATION**

The District Clerk shall certify to the passage and adoption of this Ordinance and shall cause a copy of the full text of the Ordinance to be posted.

**RE-INTRODUCED** at a regular meeting of the Board of Directors of the Crescent Fire Protection District held on the 14<sup>th</sup> day of June, 2021 by the following polled vote:

AYES: 4, Chairman Nelson, Vice Chair Short, Director Erler, Director  
NOES: 0  
ABSENT: 1, Director Kelley  
ABSTAIN: 0

Gregorio

  
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Jim Nelson, Chair

ATTEST:  
  
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Vanessa Duncan, District Clerk