

**Resolution # 1819-13**  
**RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE LAKEPORT FIRE PROTECTION DISTRICT**  
**CALLING FOR A MAIL BALLOT ELECTION FOR VOTER**  
**APPROVAL OF A PARCEL TAX**

**WHEREAS**, the Lakeport Fire Protection District (“District”) is a public agency of the State of California, formed and existing pursuant to the California Health and Safety Code (HSC § 13800 *et seq.*); and

**WHEREAS**, on November 22, 1999 Local Agency Formation Commission (LAFCO) of Lake County completed the annexation of the City of Lakeport Fire Department by the Lakeport County Fire Protection District; and

**WHEREAS**, on November 2002 the District Board of Directors (“Board”) approved changing the District’s name to the Lakeport Fire Protection District and

**WHEREAS**, the District provides fire protection services to the Lakeport and Finley areas of Lake County; and

**WHEREAS**, current funding is not adequate to cover the costs of administering and operating the District; and

**WHEREAS**, a proposed new local parcel tax measure would provide funds needed to meet the costs of continuing to provide fire and emergency medical services; and

**WHEREAS**, mandatory fiscal accountability provisions and independent financial audits will ensure that all funds are spent to support the District and programs in the District; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution, Section 13913 of the California Health and Safety Code, and 53978 of the California Government Code authorize the District to adopt such a local funding measure in the form of a parcel tax, subject to two-thirds approval of the voters voting on the measure; and

**WHEREAS**, the parcel tax may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention; and

**WHEREAS**, Sections 4000 and 4108 of the California Elections Code authorize the District to call a mail ballot election for May 7, 2019; and

**WHEREAS**, the Board has conducted a noticed public hearing, as required by law, on the question of whether or not to request the District’s voters to authorize funding for the purposes identified below; and

**WHEREAS**, the Board has determined in its best judgment that it is advisable to call an election and submit to the voters of the District the question of whether to continue a local funding measure in order to continue to provide fire and emergency medical services to all local residents; and

**WHEREAS**, the purpose of the election is for the voters of the District to vote on a local funding ballot measure. As required by California Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as *Exhibit B*. A notice of public hearing and information is attached hereto as *Exhibit C*. The full Ordinance of the local funding measure is attached hereto as *Exhibit A* (“Measure”).

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lakeport Fire Protection District as follows:

1. **Recitals.** The foregoing recitals are true, correct and a substantive part of this Resolution.

2. **Order of Election; Authority.** The Board of Directors hereby requests that the Lake County Registrar of Voters (the “County Registrar”) call and conduct an all-mail election within the Lakeport Fire Protection District’s boundaries on May 7, 2019, and submit to the District’s voters the question of whether to adopt the Measure. This mailed ballot may be implemented by a private firm under the auspices and with the cooperation of the County Registrar. The authority for the specifications of this election order is contained in Sections 61121(a) and 50075 of the California Government Code, and Sections 4000 and 4108 of the California Elections Code. The Board requests that this election be conducted as a mail ballot election as permitted by California Elections Code sections 4000 and 4108.

3. **Specifications of Ballot Measure.** The purpose of the election is for the voters of the District to vote on the Measure, a full copy of which is attached hereto as *Exhibit A*. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as *Exhibit B*.

4. **Transmittal of Resolution.** The Secretary of the Board is hereby authorized and directed to certify to the adoption of this Resolution and to transmit or deliver a copy hereof so certified to the County Registrar, and to file copies hereof so certified with the Lake County Board of Supervisors (the “Board of Supervisors”), so that the copies are received no later than February 8, 2019.

5. **Election Services.** The County Registrar is hereby requested to take all steps incident to the preparation for and the holding of the election as an all mail election in accordance with law and these specifications. The District will reimburse Lake County for the cost of election services as required by law. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding district elections.

6. **Additional Actions.** The Chairman of the Board, or his or her designee, is hereby authorized and directed to take all actions and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution. The Board hereby designates the following two (2) Board members to draft the argument for the Measure on behalf of the Board: Alan Flora and Don Davidson. All actions heretofore taken by the District’s officers and agents that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

7. **Severability.** The Board hereby declares, and the voters by approving this local funding measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision

hereof. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or tax rates will remain in full force and effect to the fullest extent allowed by law.

**PASSED AND ADOPTED** at the special meeting of the Board of Directors of the Lakeport Fire Protection District held this 5th day of February 2019



Chairman of the Board, Board of  
Directors

Lakeport Fire Protection District

**ATTEST:**



Linda K. Buckner,  
Secretary of the Lakeport Fire Protection District  
and the Board of Directors

*EXHIBIT A*

**ORDINANCE NO. 1819-01**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE LAKEPORT COUNTY FIRE PROTECTION DISTRICT  
ESTABLISHING MAXIMUM SPECIAL PARCEL TAX RATES  
FOR FIRE PROTECTION AND PREVENTION AND RELATED SERVICES**

**WHEREAS**, the Lakeport Fire Protection District (“District”) is a public agency of the State of California, formed and existing pursuant to the California Health and Safety Code (HSC § 13800 *et seq.*); and

**WHEREAS**, on November 25, 1996, the Board of Directors of the District (“Board”) enacted Ordinance No. 9697-1 calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on December 2, 1996, the City Council of the City of Lakeport (“City”) enacted Ordinance No. 784 (96) calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on November 22, 1999, the Local Agency Formation Commission (LAFCO) of Lake County completed the annexation of the City of Lakeport Fire Department by the District, and all rights and obligations under Ordinance No. 784 (96) transferred to the District; and

**WHEREAS**, the District provides fire protection services to the Lakeport and Finley areas of Lake County; and

**WHEREAS**, current funding is not adequate to cover the costs of administering and operating the District; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution, Section 13913 of the California Health and Safety Code, and 53978 of the California Government Code authorize the District to adopt a parcel tax, subject to two-thirds approval of the voters voting on the measure; and

**WHEREAS**, the parcel tax may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention; and

**WHEREAS**, on February 5, 2019, the Board held a noticed public hearing and thereafter approved Resolution No. 1819-13 calling an all-mail ballot election for May 7, 2019 submitting this Ordinance to the voters of the District.

**NOW, THEREFORE, BE IT ORDAINED**, by the Board of Directors of the Lakeport County Fire Protection District as follows:

Section 1. **Recitals.** The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

Section 2. **Purpose.** The purpose of the Parcel Tax is to provide funding to decrease response times and increase fire protection and emergency medical services including, without limitation, providing funding for the operation of local fire stations, and maintaining and replacing outdated firefighting equipment.

Section 3. **Definitions.**

"Parcel" means the land and improvements thereon, designated by a parcel number on the assessor's parcel map and carried on the secured property tax roll of Lake County.

"Developed Parcel" means any parcel upon which an improvement exists.

"Improvement" means those items included within the Revenue and Taxation Code Section 105 definition of improvement, except for: a) fence, poles and walls that are not a part or connected to a structure; b) trees and vines.

"Year" or "Fiscal Year" means the period of July 1 through the following June 30.

"Taxpayer" means the assessee of the property shown on the secured tax roll or the person or legal entity actually paying the tax, if different from the assessee.

"District" means Lakeport Fire Protection District.

Section 4. **Special Parcel Tax.** Subject to two-thirds approval of the voters, this parcel tax will become effective as of July 1, 2019. The parcel tax will be levied up to the maximum rate of \$6.14 per benefit unit. Beginning July 1, 2020, these rates may increase annually by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%. The tax will be collected by the Lake County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. In the event the Tax Collector does not issue a property tax bill for a particular parcel, a direct invoice may be sent. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Lake County Tax Assessor or other appropriate County tax official (the "County") will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the parcel tax, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the parcel tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in coordination with the County as necessary.

The Board may make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures, as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

Section 5. **Rates.** The parcel tax shall be levied upon each parcel of real property wholly or partly located within the District at the following rates, subject to any exemptions or increases set forth in this Ordinance:

**Parcel Tax Rates:**

Units of Benefit Table

The amount of tax shall be determined by the following units of benefit per assessor parcel.

Residential

Single Family Dwelling	30 Units per dwelling
Mobile	30 Units per living unit
Mobile In Park	30 Units per living unit
Duplex	30 Units per living unit
Multi-Family or Apartments	15 Units per living unit

Other

Convalescent & Rest Homes	70 Units
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Commercial industrial/institutional

0-999 Building Sq. Ft.	50 Units
1,000 - 4,999 Building Sq. Ft.	75 Units
5,000 - 9,999 Building Sq. Ft.	100 Units
10,000 + Building Sq. Ft.	150 Units

\* \* \* \*IN ADDITION TO THE ABOVE UNITS THE FOLLOWING EXTRA UNITS APPLY  
TO COMMERCIAL/INDUSTRIAL IMPROVEMENTS \* \* \* \*

More than one business in a building	75 Units per additional unit
Hotels & Motels	
0-10 Rooms	25 Units
Over 10 Rooms	1 Unit per room over 10



All Land Use

Vacant

Vacant 0 – 5 Acre	10 Units
Vacant 5.01 – 10 Acres	15 Units
Vacant 10.01 + Acres	20 Units

Parcel category will be determined annually based upon Lake County Assessor and/or other verifiable data.

Beginning in Fiscal Year 2020/2021 these rates may increase annually over the prior fiscal year by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%.

Section 6. **Protection of Funding.** Current law forbids any decrease in State or Federal funding to District because of its adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this local funding measure, then the amount of the parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding; as a result, whether directly or indirectly, no funding from this measure may be taken away by the State or Federal governments.

Section 7. **Accountability Provisions.** The following accountability measures, among others, will apply to the parcel taxes levied in accordance with this Measure: (a) the specific purposes of the parcel tax must be those purposes identified herein; and (b) an annual written report must be made to the Board of Directors showing (i) the amount of funds collected and expended from the proceeds of the parcel taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel taxes, as identified above.

Section 8. **Changes to Ordinance.** With the exception of Section 5, the Board is hereby authorized to make any changes to this Ordinance as may be convenient or necessary to comply with the intent of this Ordinance and requirements of law.

Section 9. **Severability.** If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

Section 10. **Successors.** To the fullest extent permitted by law, this Ordinance and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.

Section 11. **Effective Date.** This Ordinance shall take effect immediately upon approval of two-thirds of the voters who cast ballots at special election to be held on May 7, 2019.

The foregoing ordinance was approved by the Board of Directors at a special meeting thereof on the 5th day of February, 2019, by the following vote:

AYES: Chairman Whitehead and Directors Davidson, Williams, Gabe and Flora.

NOES: None

ABSENT: None

ABSTAINING: None

Attest:



District Secretary



Chairman

Approved as to Form:



Mark Velasquez, General Counsel



**EXHIBIT B**

LOCAL FUNDING MEASURE  
For  
LAKEPORT FIRE PROTECTION DISTRICT  
(Abbreviated Form) \*

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**LAKEPORT FIRE PROTECTION DISTRICT MEASURE**

**To decrease response times and increase fire protection/emergency medical services by increasing staffing at fire stations; and to maintain/replace outdated firefighting equipment, shall the Lakeport Fire Protection District Measure repealing existing fire protection service taxes and levying a tax of \$6.14 per benefit unit annually on each parcel of property in the District be adopted, estimated to raise about \$1,206,000 annually; until ended by voters, with independent community oversight and all money staying local?**

Yes

No

\* Limited to 75 words pursuant to California Elections Code section 13247.

**EXHIBIT C**

**PUBLIC HEARING NOTICE FOR  
LAKEPORT FIRE PROTECTION DISTRICT**

Please take notice that on Tuesday, February 5, 2019, at 5:00 PM in the Lakeport Fire Protection District Main Station Meeting Room, 445 N Main Street, Lakeport, California, the District's Board of Directors will conduct a public hearing to consider adopting a resolution to establish a qualified parcel tax to be submitted for voter approval on May 7, 2019 in an amount of \$6.14 per benefit unit increased annually by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%.

DATE OF HEARING: Tuesday, February 5, 2019  
TIME OF HEARING: 5:00 PM  
PLACE OF HEARING: Lakeport Fire Protection District  
Main Station Meeting Room  
445 N Main Street, Lakeport, California

All persons interested in providing testimony in this matter may do so at this hearing at the time and place stated above to present such testimony to the Board of Directors; or, prior to the hearing, any written correspondence may be submitted to the Board Secretary at 445 N Main Street, Lakeport, California 95453, or by calling the Board Secretary at (707) 263-4396 with comments relative to this public hearing.

In compliance with the Americans with Disabilities Act, this meeting will be held at a location accessible to persons with disabilities; if you need special assistance to participate in this public meeting, please contact the Board Secretary at (707) 263-4396. TDD users may call the California TDD Relay Service at 1-800-735-2922. Services such as American Sign Language interpreters, a reader during the meeting, auxiliary aids, large print copies of the agenda and/or translation assistance for non-English speakers are available upon reasonable and timely request. To ensure availability, you are advised to make your request at least 72 hours prior to the meeting/event you wish to attend. Due to difficulties in securing sign language interpreters, five or more business days' notice is strongly recommended. For additional information, please contact the Board Secretary at (707) 263-4396.

  
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Linda K. Buckner, District Secretary

DATED: 1/16/19

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Posted: Jan. 16, 2019

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