**FINAL** 

## ORDINANCE NO. 2005-01

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AN ORDINANCE CALLING FOR A MAIL BALLOT ELECTION WITHIN THE LOS OSOS COMMUNITY SERVICES DISTRICT, SAN LUIS OBISPO COUNTY FOR THE PURPOSES OF SUBMITTING TO THE QUALIFIED VOTERS OF THE DISTRICT THE PROPOSITION FOR REPEALING THE PRIOR SPECIAL TAX AND APPROVING A NEW SPECIAL TAX FOR FIRE PROTECTION, FIRE PREVENTION AND OTHER FIRE DEPARTMENT SERVICES RELATED TO THE PROTECTION OF LIVES AND PROPERTY WITHIN THE DISTRICT

WHEREAS, pursuant to Government Code §§ 61600(d) and 61623.4 the Los Osos Community Services District ("District") operates and maintains the Los Osos Community Services District / South Bay Fire Department; and

WHEREAS, pursuant to County Ordinance No. 2059 adopted March, 1981 and subsequently approved by the voters within former County Service Area No. 9, Zone B there is currently imposed a special tax (herein "1981 Special Tax") for the purposes of obtaining, furnishing, operating and maintaining fire suppression equipment or apparatus, for paying salaries and benefits to firefighting personnel and for other necessary fire protection and prevention expenses within the District; and

WHEREAS, Article XIII C of the California Constitution and Government Code §§ 50075 and 53978 and Health and Safety Code §13911 authorizes the voters within the District to approve and adopt a special tax for fire protection, fire prevention, rescue services, emergency medical services, hazardous material emergency response services, for paying salaries and benefits to firefighting personnel and any other services relating to the protection of lives and property within the District; and

WHEREAS, the District Board of Directors desires to submit to the qualified voters of the District the question of whether to approve a special tax for fire protection, fire prevention, rescue services, emergency medical services, hazardous materials emergency response services, for paying salary and benefits to fire fighting personnel and other services relating to the protection of lives and property within the District; and

WHEREAS, the District Board of Directors intends to impose the special tax as authorized by this Ordinance only in the event that two-thirds (2/3's) of the qualified voters within the District approve the measure imposing the special tax.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE DISTRICT AS FOLLOWS <u>AND</u> THE PEOPLE OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DO ORDAIN AS FOLLOWS:

<u>Section 1</u>: **Imposition of Special Tax.** Except as otherwise provided in this Ordinance, a special tax to fund fire prevention and protection services is hereby imposed on every parcel

of land within the District. The tax shall be imposed each fiscal year by the District Board of Directors to furnish adequate fire prevention, fire protection, and other services as provided in Section 2 of this Ordinance. The tax imposed by this Ordinance shall be a tax upon each parcel of property, and the tax shall not be measured by the value of the property.

Special Tax Purpose. The proceeds of the special tax imposed by this Ordinance shall be placed in a special fund for the purposes of obtaining, furnishing, operating and maintaining fire department equipment and/or apparatus, real property and facilities, for fire protection services, rescue services, emergency medical services, hazardous material emergency response services and other services relating to the protection of lives and property, for paying salaries and benefits to firefighting personnel and for no other purpose.

<u>Section 3:</u> **Special Tax Account.** A special account shall be created in which the proceeds of the special tax shall be deposited.

<u>Section 4:</u> **Special Tax Report.** The District's Chief Financial Officer shall file an annual report with the District Board of Directors no later than January 1 of the year following the election and at least once a year thereafter, containing both of the following:

- A. The amount of the funds collected and expended; and
- B. The status of any projects or services authorized to be funded as identified in Section 2 of this Ordinance.

<u>Section 5:</u> Special Tax Amount. Subsequent to the end of each fiscal year, but prior to August tenth (10<sup>th)</sup> of the ensuing fiscal year, the Board of Directors on the regular agenda at a public meeting, after considering public input, shall determine the precise amount of the Special Tax to be levied during the ensuing fiscal year, provided that such Special Tax will not exceed the maximum amount set forth in Section 6 below.

<u>Section 6:</u> **Maximum Tax Amounts.** The maximum amount of the tax imposed on each parcel pursuant to this Ordinance shall be determined as follows:

A. Commencing fiscal year 2005/2006 a maximum special tax rate of Thirteen Dollars and Fifty-two cents (\$13.52) per unit of benefit, to be adjusted each year thereafter not to exceed the average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/ Riverside at June 30 of the current year over the previous year's average of those indexes on the same date, in accordance with the following:

## SCHEDULE OF BENEFITS

Property Classification/Land Use	Number of Benefit Units Per Parcel	Examples for Fiscal Year 2005/2006
Residential/Single Family Dwelling	5 Per Dwelling Unit	Total of \$67.60 per year
Residential/Secondary Dwellings on Parcel	4 Per Dwelling Unit	Amount dependant on number of dwellings on Parcel
Residential Care Facility	5 plus 1 for each patient room	Amount Dependant on Size
Condominium	4 Per Dwelling Unit	Amount Dependant on Size
Duplex/Triplex/Fourplex	4 Per Dwelling Unit	Amount Dependant on Size
Apartment	3 Per Dwelling Unit	Amount Dependant on Size
Mobile Home	3 Per Dwelling Unit	Total of \$40.56 per year
Commercial/Manufacturing/Storage	1 Per 300 square feet	Amount Dependant on Size
Schools and Churches	1 Per 300 square feet	Amount Dependant on Size
Preschools/Daycares	1 Per 300 square feet	Amount Dependant on Size
Unimproved/Agriculture Property 1 acre or less	1 Per Acre or Less	Amount Dependant on Size
Unimproved/Agriculture Property over 1 acre	1 Per Acre/Maximum of 5	Amount Dependant on Size
Property For Vehicle Storage	2 Per Acre or Less	Amount Dependant on Size
Barns/Shops over 300 square feet	2 Per Building	Total of \$27.04 per year
Transit Container Storage	1 Per Container	Total of \$13.52 per year
Motel/Hotel/Bed and Breakfast	3 per rental room	Amount Dependant on Size
Golf Courses/Recreational Facilities	1 per acre/maximum of 5	Amount Dependant on Size

Example: As an example, a residential single family dwelling would be assessed at five (5) benefit units at \$13.52 per unit for a total of \$67.60 in the tax year 2005/2006.

# Section 7: **Exemptions.**

To the extent required by California and Federal law the following parcels shall be exempt from the tax imposed by this Ordinance:

- A. Parcels owned by federal or state governmental agencies;
- B. Parcels owned by local governmental agencies;

Special Tax Election. Pursuant to the provisions of Election Code §4000 et seq. and District Ordinance 2003-02 it is ordered that this Special Tax Election be conducted entirely by mail ballot. It is further ordered in accordance with the Election Code that the County Clerk shall mail the combined Sample Ballot and Mail Ballot to each registered voter, together with a statement that there will be no polling place for the election, and if the voter desires to vote at the Election he or she shall either mark the ballot, place it in the identified envelope and return by mail or in person to the County Clerk, to be received by the County

Clerk no later than 8:00 p.m. on May 3, 2005 or shall vote the ballot at the office of the County Clerk no later than 8:00 p.m. on May 3, 2005.

<u>Section 9.</u> **Ballot Question.** Pursuant to the California Elections Code, the abbreviated statement of the proposition, as it appears on the ballot is as follows:

"Shall Measure \_\_\_ be approved, which rescinds the current Special Tax and imposes a new Special Tax at thirteen dollars and 52 cents (\$13.52) per benefit unit, to be adjusted each year thereafter not to exceed the change specified in the full text of the Ordinance, for fire protection, paramedic rescue, emergency response, and other services for the benefit of the residents of Los Osos as detailed in Ordinance 2005-01".

YES

□ NO

<u>Section 10</u>. **Notice of Hearings.** In the absence of state law specifying the procedures for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by publishing twice pursuant to Government Code Section 6066 in at least one (1) newspaper of general circulation within the District. This notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

<u>Section 11:</u> **Collection of Special Tax.** The Special Tax imposed by this ordinance shall be collected by the San Luis Obispo County Tax Collector at the same time as and along with, and shall be subject to the same penalties and appeal process, as property taxes collected by said Tax Collector.

Section 12. **Two-Thirds Approval; Effective Date**. This Ordinance and the proposed Special Tax Increase shall be effective only if approved by two-thirds (2/3) of the voters voting thereon and shall go into effect ten (10) days after the vote is declared by the District. The new Special Tax, if approved, shall commence with Fiscal Year 2005/2006.

Section 13. Repeal of 1981 Special Tax. Upon approval of this Ordinance as provided in Section 12 above the 1981 Special Tax shall be repealed in its entirety.

<u>Section 14.</u> **Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, subsections, sentences, clauses, phrases, or portions of this Ordinance shall nonetheless remain in full force and effect.

## Section 15. Recitals.

That the recitals set forth hereinabove are true, correct and valid.

#### Section 16: Posting and Publication.

This Ordinance shall be:

- Posted in three (3) public places with the names of the members of the Board of Α. Directors voting for and against the Ordinance and shall remain posted thereafter for at least one (1) week; and
- B. Published once with the names of the members of the Board of Directors voting for and against the Ordinance in a newspaper of general circulation within the District.

Introduced on January 6, 2005, and approved by the District Board of Directors on this 22nd day of February 2005, by the following roll call vote, to wit:

AYES: Directors LeGros, Schicker, Tacker, Gostafson

NOES: None ABSENT: Director Hensley

CONFLICT: None

Stan Gustafson, President Board of Directors, Los Osos Community Services District

UEL, General Manager and Secretary to the Board