

ORDINANCE NO. 2016-01

**AN ORDINANCE OF THE BOULDER CREEK FIRE PROTECTION DISTRICT
TO AUTHORIZE THE LEVY OF A SPECIAL TAX TO FINANCE FIRE
PROTECTION AND EMERGENCY SERVICES, INCLUDING ACQUISITION OF
EMERGENCY VEHICLES, PROTECTIVE GEAR AND SELF-CONTAINED
BREATHING APPARATUS AND AUTHORIZING AN INCREASE IN THE
APPROPRIATIONS**

The people of the Boulder Creek Fire Protection District ordain as follows:

SECTION 1. PURPOSE AND INTENT.

It is the purpose and intent of this ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax roll of Santa Cruz County that are within the Boulder Creek Fire Protection District (the "District") boundaries to raise revenue for the District to use in providing and enhancing necessary fire protection, including through acquisition, operation and maintenance for fire suppression and emergency response vehicles, protective gear and equipment, and self-contained breathing apparatus.

SECTION 2. AUTHORITY.

This ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B, Section 4, and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code; California Government Code Section 53978; and Sections 13911 and 13913 of the California Health and Safety Code.

SECTION 3. AMOUNT AND LEVEL OF TAXES.

A special tax for the purpose specified in Section 1 of this ordinance shall be imposed on all parcels of real property in the Boulder Creek Fire Protection District for each fiscal year, commencing with fiscal year 2017-2018. The maximum amount of the special tax for fiscal year 2017-18 shall be \$35.00 per parcel.

Beginning with fiscal year 2018-19 and for each fiscal year thereafter, the maximum amount of the special tax shall increase by the lesser of (i) two percent or (ii) the percentage by which the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland- San Jose Area published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to that index, increased in the twelve months prior to March of the calendar year in which the adjustment is made.

The records of the Santa Cruz County Assessor as of March 1st of each year shall be used to identify each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year.

For the purposes of this ordinance, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Santa Cruz County.

SECTION 4. COLLECTION.

The special tax levied on each parcel pursuant to this ordinance shall be a charge upon the parcel and shall be due and collectible as set forth in this section.

(a) Taxes as Liens Against the Property. The amount of taxes for each parcel each year shall constitute a lien on such property, in accordance with Revenue and Taxation Code Section 2187, and shall have the same effect as an ad valorem real property tax lien until fully paid.

(b) Collection. The special tax levied on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes. The special tax shall be collected by Santa Cruz County on behalf of the District in the same manner in which Santa Cruz County collects secured roll ad valorem property taxes. The times and procedure regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens, and collection for secured roll ad valorem property taxes apply to the collection of this tax. Notwithstanding anything to the contrary in the foregoing, as to this tax:

- (1) The secured roll tax bills shall be the only notices required for this tax; and
- (2) The homeowner and veterans exemptions shall not be applicable because such exemptions are determined by dollar amount value.

SECTION 5. ACCOUNTABILITY MEASURES.

(a) Account. Upon the levy and collection of the tax authorized by this ordinance, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this ordinance shall be applied only to the specific purposes identified in this ordinance.

(b) Annual Report. An annual report that complies with the requirements of Government Code section 50075.3 shall be filed with the District Board of Directors no later than January 1 of each fiscal year in which the tax is levied.

SECTION 6. APPROPRIATIONS LIMIT.

The appropriations limit of the District established under Article XIII B of the California Constitution shall be increased by the amount collected by the levy of this special tax in accordance with the applicable requirements of state law.

SECTION 7. SEVERABILITY.

If any section, subsection, sentence, phrase or clause of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The voters of the District hereby declare that they would have adopted the remainder of this ordinance, including each section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other section, subsection, sentence, phrase or clause.

SECTION 8. EFFECTIVE DATE; EXPIRATION DATE.

This ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting thereon in an election to be held on November 8, 2016, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2017. This ordinance, and the levy of taxes authorized herein, shall terminate on June 30, 2048.

Within 15 days of passage, this ordinance shall be published once, with the names of the Directors voting for and against it, in the Santa Cruz Sentinel, a newspaper of general circulation published in this County.

PASSED AND ADOPTED at a regular meeting of the Board of Directors, Boulder Creek Fire

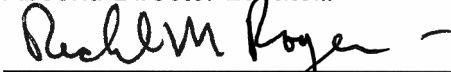
Protection District, State of California, on June 28th, 2016, by the following vote:

Ayes: Directors Robustelli, Presswood, Currier, Rogers

Noes: None

Abstentions: None

Absent: Director Locatelli



Chairperson of said Governing Board