

JAN 18 2018

HEATHER FOSTER  
BY:  DEPUTY

SIERRA CITY FIRE DISTRICT

RESOLUTION No. 2018- 01

**A RESOLUTION AUTHORIZING SUBMISSION TO THE VOTERS OF THE DISTRICT A VOTER-INITIATED ORDINANCE ENTITLED "AN ORDINANCE ESTABLISHING A SPECIAL PROPERTY TAX FOR PARAMEDIC AND EMERGENCY MEDICAL SERVICES"**

**WHEREAS**, within the Sierra City Fire District [the "District"], a voter-initiated Petition for "An Ordinance Establishing A Special Property Tax for Paramedic and Emergency Medical Services" has been certified for election by the District Elections at a Official (**Attachment 1**) and has been presented to the District Board of Commissioners at a meeting on January 13, 2018, and

**WHEREAS**, an initial proposed Ordinance, filed with the Sierra County Clerk on December 26, 2017, is attached hereto as **Exhibit A** and incorporated herein by reference: and.

**WHEREAS**, the proponents of the measure have advised the District of certain technical corrections in order to comply with Assembly Bill 195 filed with the Secretary of State in July 2017 amending California Election Code §13119 pertaining to provision 2.4.2 of the proposed Ordinance which corrections are contained in the form of the question set forth below and in the corrected proposed Ordinance set forth in **Exhibit B**, attached hereto and incorporated herein by this reference.

**WHEREAS**, the Commissioners do not seek to adopt the proposed Ordinance, but instead seek to submit it for adoption to the voters of the District, at the next regular statewide general election to be held June 5, 2018; and.

**WHEREAS**, the Commissioners are supportive of the proposed Ordinance (**Exhibit B**) and its stated purpose to fund Paramedic and Emergency Medical Services within the District,

**NOW THEREFORE, BE IT RESOLVED AND ORDERED THAT THE governing body of the Sierra City Fire District hereby orders as follows:**

1. That the corrections to **Exhibit A** as set forth in **Exhibit B** are hereby approved for submittal to the voters.
2. That the election on the measure in the form of the question appearing in Provision 3, below be consolidated by order of the Sierra County Board of Supervisors with the June 5, 2018, statewide general election in Sierra County, to be presented to the voters with any other measures qualified for the ballot that day.

3. That the form of the question to be voted upon at the next regular statewide general election to conform with Elections Code Section 13119 as it is to appear on the ballot is as follows:

**Shall the measure establishing a special property tax for Paramedic and Emergency Medical Services in the Sierra City Fire District, providing for a tax rate of \$100.00 per Residential Equivalent Unit annually, remaining effective until repealed, for raising an estimated \$50,000.00 annually to be joined with Downieville Fire Protection District's special property taxes estimated at \$50,000.00 and providing for a corresponding increase in the District's spending limit be adopted?**

YES

NO

4. That the District requests and acknowledges that the consolidated election will be held and conducted in the manner prescribed by California law, including Elections Code Section 10418, and the District hereby authorizes the Sierra County Elections Official to provide all necessary election services and canvassing of results, the costs of which shall be borne by the District.
5. That the entire text of the Ordinance need not be printed on the ballot nor in the voter information guide, but will be made available to any District voter from the Sierra County Elections Official at no cost.

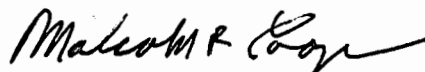
**PASSED AND ADOPTED** at regular meeting of the District Board of Commissioners held on the 13 day of January, 2018, by the following vote:

AYES: 3


NOES: 0

ABSTENTIONS: 0

ABSENT: 2



Chair, District Board of Commissioners

ATTEST:   
Acting Secretary, District Board of Commissioners

# SIERRA COUNTY

Clerk-Recorder  
P.O. Drawer D  
Downieville, California 95936  
Telephone (530) 289-3295  
Fax (530) 289-2830



Heather Foster  
Clerk-Recorder

January 9, 2018

Sierra City Fire District  
Sharon Dobija, Secretary  
P.O. Box 516  
Sierra City, CA 96125

Dear Sharon,

On January 3, 2018 a petition for an initiative measure to be submitted directly to the voters of the Sierra City Fire District, to establish a special property tax to fund paramedic and emergency medical services within said district, was filed in my office. Following the verification of signatures pursuant to Election Code §9309 the above petition was found to be sufficient as shown in the attached County Clerk's Certificate of Examination of Initiative Measure Petition.

Therefore, pursuant to Election Code §9310 the District Board must take one of the following actions:

- (1) Adopt the ordinance, without alteration, either at the regular meeting at which the certification of the petition is presented, or within 10 days after it is presented.
- (2) Submit the ordinance, without alteration, to the voters pursuant to Section 1405.

If the District takes action to submit the proposed ordinance to the voters pursuant to Election Code §1405, a resolution calling for the election and requesting consolidation with the June 5, 2018 statewide general election must be adopted by the District and filed with the Sierra County Board of Supervisors no later than **February 28, 2018**.

Please feel free to contact me should you have any questions regarding the above.

Sincerely,

Heather Foster  
Sierra County  
Clerk-Recorder/Registrar of Voters

**ATTACHMENT 1**

**SIERRA COUNTY**

Clerk-Recorder  
P.O. Drawer D  
Downieville, California 95936  
Telephone (530) 289-3295  
Fax (530) 289-2830



Heather Foster  
Clerk-Recorder

**COUNTY CLERK'S CERTIFICATE OF EXAMINATION OF INITIATIVE MEASURE  
PETITION**

I, Heather Foster, County Clerk of the County of Sierra, State of California, hereby certify pursuant to Elections Code Section 9300 et seq., that the **Petition for Initiative Measure to be Submitted Directly to the Voters of the Sierra City Fire District**, to establish a special property tax to fund paramedic and emergency medical services within said district, was filed with this office on January 3, 2018, and has been signed by the requisite number of qualified voters;

That this office verified the required number of signatures by examining the records of registration in this district to determine what number of qualified electors signed the petition, and from that examination I have determined the following facts regarding this petition;

|  |           |
|--|-----------|
| Number of unverified signatures filed by proponent (raw count) | <u>49</u> |
| Number of signatures verified                                  | <u>49</u> |
| Number of signatures found SUFFICIENT                          | <u>45</u> |
| Number of signatures found NOT SUFFICIENT                      | <u>4</u>  |
| Number of signatures needed to qualify (10%)                   | <u>22</u> |

The result of the examination is that the petition is sufficient.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed my official seal this 4<sup>th</sup> day of January, 2018.

HEATHER FOSTER  
County Clerk/Registrar of Voters



DEC 26 2017

SIERRA CITY FIRE DISTRICT

BY: Heather Foster HEATHER FOSTER DEPUTY

AN ORDINANCE ESTABLISHING A )  
SPECIAL PROPERTY TAX FOR PARAMEDIC )  
AND EMERGENCY MEDICAL SERVICES ) ORDINANCE NO: \_\_\_\_\_

THE PEOPLE OF THE SIERRA CITY FIRE DISTRICT ORDAIN AS FOLLOWS:

ORDINANCE SECTION 1: FACTUAL BACKGROUND AND FINDINGS:

1.1 Sierra City Fire District (hereinafter referred to as the "SCFD" or the "District" as the context requires) was registered with the State of California, Secretary of State, on June 9, 1958. It is administered by a "Board of Commissioners".

1.2 The SCFD's geographic boundaries are defined and of record with the Sierra County Recorder's Office and generally include the communities of Sierra City, Bassets, and Green Acres and their surrounding areas.

1.3 The SCFD is vested with those powers enumerated in California Health and Safety Code §13862 including providing "... (c) Emergency Medical Services" and "... (e) Ambulance Services." Over eighty (80) percent of the SCFD's emergency responses are for emergency medical services (hereinafter referred to as "EMS" or "Emergency Medical Services" as the context requires). EMS includes Basic, Intermediate, and Advanced medical services and their necessary infrastructure.

1.4 Since June of 2017, the SCFD has benefited from the Downieville Fire Protection District's adding a paid paramedic position to its Emergency Medical Services to administer Advanced Life Support. The cost for the paramedic program has been paid for with private donations. Without the consistent stream of revenue from the proposed special property tax, those services cannot be sustained past the present fiscal year.

1.5 This Ordinance is proposed for adoption as a voter initiative whose proponents are registered voters of the District, who are not acting on behalf of any board or agency of state or county government.

1.6 The best interests of the District's population are served by having special property tax revenue to support and sustain paramedic and emergency medical services by the District, and to ensure the fiscal integrity of the District, without prejudice to its fire suppression functions.

1.7 The SCFD has a mutual aid agreement with the Downieville Fire Protection District (hereinafter the "DFPD") and the two districts have worked cooperatively for many years, and that groundwork for cooperation will ensure that paramedic emergency services are available in both districts if passage of the special property tax occurs in both districts.



1.8 The funds generated by the special property tax will be used solely for the purpose of sustaining and enhancing Paramedic and Emergency Medical Services within the two fire districts as described in Section 1 of this Ordinance.

**ORDINANCE SECTION 2: ESTABLISHMENT OF A SPECIAL PROPERTY TAX FOR PARAMEDIC AND EMERGENCY MEDICAL SERVICES.**

**2.1 Imposition of a Special Property Tax for the Support of the SCFD Emergency Medical Services:** The special property tax that is hereby established to fund Paramedic and Emergency Medical Services shall be levied annually in the manner of county real property taxes and be imposed on each taxable Assessor's real property parcel within the District's boundary as it presently exists or may hereafter be amended as set forth below.

**2.2 Definition and Classification of Real Property by Parcel Type:** Each Assessor's real property parcel within the District is classified and defined for purposes of this Ordinance as set forth in the chart attached as Ordinance Appendix "A", which is incorporated herein by reference.

**2.3 Tax Rate per Parcel:** The special property tax rate levied on each classification of real property within the District boundary shall be based on a Residential Equivalent of \$100.00 as stated more fully in Ordinance Appendix "A".

**2.4 Submission of Special Property Tax to the Voters:**

**2.4.1** The special property tax to be levied by the passage of this Ordinance shall be submitted to the registered voters within the SCFD at the general election held on June 5, 2018 for their approval or rejection, and shall be by mailed ballot pursuant to the provisions of California Elections Code Sections 4000 et. seq.. The Sierra County Clerk shall be the election official conducting this mailed ballot election. The costs of the mailed ballot election shall be borne by SCFD in an amount estimated at \$1,000.00.

**2.4.2** The special property tax shall not become effective unless approved by a two-thirds affirmative vote of the registered voters within the SCFD voting thereon. The question submitted to the voters shall read substantially as follows:

**Shall the voter-initiated "Ordinance Establishing a Special Property Tax for Paramedic and Emergency Medical Services" in the Sierra City Fire District, providing for a tax rate of \$100.00 per Residential Equivalent Unit per annum, remaining effective until repealed, in order to raise an estimated \$100,000.00 per year, and providing for a corresponding increase in the spending limit of the District as required by the California Constitution Article XIII B, be adopted?**

YES [ ]

NO [ ]

**2.4.3** In the June 5, 2018 election the voters' approval of the special property tax includes approval of a corresponding increase in the District's "appropriations limit", as required by Article XIIB of the California Constitution (also known as the Proposition 4 spending limit). The increase would be equal to the revenue received by the District if the special property tax is approved.

**2.5 Paramedic and Emergency Medical Services Special Property Tax is Expressly Conditioned on the Approval of a Special Property Tax by Voters in the Sierra City Fire District.** The special property tax set forth in this Ordinance shall not take effect, even if voter-approved, unless in the same election (June 5, 2018) a similar voter-initiated Paramedic and Emergency Medical Services special property tax is approved for the Downieville Fire Protection District; this is because only the revenue anticipated from both Districts is sufficient to sustain the ongoing costs of providing Paramedic and Emergency Medical Services within western Sierra County.

**2.6 Use of Special Property Tax Proceeds:** The special property tax proceeds from the District and from the Downieville Fire Protection District will be used solely for the purpose of sustaining and enhancing Paramedic and Emergency Medical Services within both the District and the Downieville Fire Protection District, including to sustain and enhance basic, intermediate, and advanced Emergency Medical Services, including the availability and training of Emergency Medical Responders, Emergency Medical Technicians, Advanced Emergency Medical Technicians, Paramedics, and other advanced medical professionals as available and as cost-effective. As long as the Downieville Fire Protection District is providing Paramedic and Emergency Medical Services to the Sierra City Fire District, the District's tax proceeds will be transferred to an account of the Downieville Fire Protection District for the sole purpose of funding these services.

**2.7 Collection of Special Property Tax:** If approved by the voters of the SCFD through adoption of this Ordinance the special property tax shall annually be collected on the Sierra County real property tax bill in the same manner and subject to the same penalty as the Sierra County real property taxes are collected. The Sierra County ("County") Treasurer/Tax Collector shall annually take such steps as are necessary to have the special property tax collected through the real property tax bill and shall coordinate with the County Auditor and Tax Assessor in this regard. The County shall be entitled to reimbursement of its necessary and reasonable administrative costs incurred in the collection of the special tax before the balance of the collected taxes are remitted to the account maintained by SCFD for the Paramedic and Emergency Medical Services. Reimbursement to the County can be estimated to be approximately between 9% and 12% of the tax proceeds.

**2.8 Cost of Living Adjustment:** The base EMS Tax rate as adopted by the voters at the June 5, 2018 election shall, commencing with the fiscal year 2020-2021, be adjusted based upon changes in the Consumer Price Index (CPI), specifically the U.S. Medical Care Services Index or other comparable index, from the prior calendar year, but in any event not to exceed an increase of 4% per year.

**2.9 Action Regarding Automatic Adjustment Increases:** Pursuant to the provisions of Government Code Section 50077.5 any action or proceeding to attack, review, set aside, void or annul the initial special property tax if approved by the voters and any automatic adjustment increase to the special property tax provided for herein shall be shall be commenced, if at all, within 60 days of the effective date of the increase.

**2.10 Tax Lien for Special Property Taxes:** The special property tax shall constitute a lien against the real property as of July 1st of each year; provided however that in the initial fiscal year of 2018-2019, the special property tax shall constitute a lien against all real property subject to the special property tax on the day following the election at which the voters approve the special property tax. In the event of approval, notice of the lien for the special property tax shall be separately recorded as to each parcel within 30 days following the adoption of the special property tax; provided however that in no event shall the failure to record a notice of lien abrogate the establishment of the lien.

**ORDINANCE SECTION 3: SEVERABILITY:**

3.1 If any section, subsection, paragraph, subparagraph, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this Ordinance; and the voters declare that this Ordinance and each section, subsection, paragraph, subparagraph, sentence, clause, and phrase hereof would have been adopted irrespective of the fact that one or more of such section, subsection, paragraph, subparagraph, sentence, clause or phrase be declared invalid or unconstitutional.

**ORDINANCE SECTION 4: PROCEDURE FOR REPEAL OF SPECIAL PROPERTY TAX:**

4.1 If approved by the voters, the special property tax shall continue until repealed by the voters. A majority vote in favor of the repeal shall be required for the repeal of the special property tax by the voters within the SCFD.

**ORDINANCE SECTION 5: CERTIFICATION; EFFECTIVE AND OPERATIVE DATES:**

5.1 If approved by a two-thirds vote, this Ordinance shall become a valid and binding ordinance of the District. The Ordinance shall take effect upon certification of the election results of the June 5, 2018 General Election, but only if a similar voter-initiated measure has been voter-approved for the Sierra City Fire District. The Ordinance shall become operative ten (10) days after the vote in both districts has been declared by the SCFD and the DFPD Boards of Commissioners.



**PARAMEDIC & EMERGENCY MEDICAL SERVICES TAX ORDINANCE APPENDIX "A"**

| <b>CLASSIFICATION OF PROPERTY PARCELS</b> | <b>DEFINITION OF PROPERTY PARCELS</b>  | <b>TAX RATE<br/>(Residential Equivalent = \$100.00)</b>                         |
|---|--|---|
| Residential – A                           | An Assessor's parcel improved by one single family dwelling including attached or detached appurtenant structure or structures                     | <b>\$100.00</b>   |
| Residential – B                           | A group of one or more adjoining Assessor's parcels having the same ownership but improved by one single family dwelling                           | <b>\$100.00</b>   |
| Multiple Residential                      | An Assessor's parcel containing more than one single family dwelling irrespective of the total number of units                                     | <b>\$150.00</b>   |
| Commercial                                | An Assessor's parcel utilized solely for the operation of a business, and does not include a residential unit or uses                              | <b>\$150.00</b>   |
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| Vacant/Agricultural/ Open Space           | An Assessor's parcel which does not contain any structural improvements and is not utilized for any residential, commercial, or industrial purpose | <b>\$60.00</b>  |
| TPZ                                       | An Assessor's parcel designated by Sierra County Ordinance as "Timber Production Zone"   | <b>\$25.00</b> (if not otherwise taxed pursuant to any of the provisions above) |
| Community Infrastructure                  | Includes but is not limited to such uses as: Governmental, Public Utility, Community Service, Churches, Fraternal Organizations                    | <b>Exempt</b>   |

**PARAMEDIC & EMERGENCY MEDICAL SERVICES TAX ORDINANCE APPENDIX "A"**



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YES [ ]

NO [ ]

**2.4.3** In the June 5, 2018 election the voters' approval of the special property tax includes approval of a corresponding increase in the District's "appropriations limit", as required by Article XIII B of the California Constitution (also known as the Proposition 4 spending limit). The increase would be equal to the revenue received by the District if the special property tax is approved.

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| TPZ                                       | An Assessor's parcel designated by Sierra County Ordinance as "Timber Production Zone"   | <b>\$25.00</b> (if not otherwise taxed pursuant to any of the provisions above) |
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