



**EXHIBIT "A"**

**ORDINANCE NO. 19/20-1**

**AN ORDINANCE OF THE GOLD RIDGE FIRE PROTECTION DISTRICT AUTHORIZING  
THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX**

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The people of the Gold Ridge Fire Protection District ordain as follows:

**SECTION I. DEFINITIONS.**

For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

**"Special Tax"** means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

**"Board of Directors"** means the Board of Directors of the Gold Ridge Fire Protection District.

**"District"** means the Gold Ridge Fire Protection District in Sonoma County, California.

**"Parcel of Real Property"** means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Sonoma, or an assessment of a structural property on the unsecured tax rolls of the County of Sonoma, or an assessment made by the State Board of Equalization.

**SECTION II. 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 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

**SECTION III. DETERMINATION OF NECESSITY.**

The amount of revenue available to the District from property taxes and existing District funding measures is inadequate to meet the cost of continuing to provide fire and emergency services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a larger stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

#### **SECTION IV. PURPOSE OF SPECIAL TAX.**

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the costs of (1) continuing to provide fire and emergency services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

#### **SECTION V. SPECIAL TAX AUTHORIZATION AND LIMIT.**

The Board of Directors is authorized to impose and levy the additional special tax each year on each parcel of real property within the District, except parcels of real property owned by a federal, state, or local agency, based on the use or right of use of the parcel and for the purpose stated in Section IV of this Ordinance. As shown in Attachment "A" to this Ordinance, the special tax may be levied at a rate not to exceed \$200.00 per assessor's parcel number plus \$100.00 per additional unit or site for residential and lodging properties; \$300.00 per assessor's parcel plus 0.14 per square foot for commercial, industrial and warehouse property; \$50.00 for pasture land; and \$100.00 per assessor's parcel for other agricultural and vacant land. In accordance with Section 53739 of the California Government Code, the rate shall be adjusted each year for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code and applied by the District to its appropriations limit. The special tax shall be imposed annually until repealed in accordance with the schedule set forth in Exhibit "A," attached hereto and incorporated herein by this reference. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this Ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

#### **SECTION VI. REPORT AND HEARING ON SPECIAL TAX.**

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this Ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

#### **SECTION VII. ANNUAL REPORT ON SPECIAL TAX REVENUES.**

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

**SECTION VIII. NOTICE OF HEARING.**

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The 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.

**SECTION IX. COLLECTION.**

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Sonoma. The Sonoma County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Sonoma County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the California Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

**SECTION X. APPROPRIATIONS LIMIT.**

The appropriations limit for the District shall be increased by the amount of the additional tax money raised to permit spending of the revenue raised by the special tax, for the maximum four (4) year period permitted by law.

**SECTION XI. SEVERABILITY CLAUSE.**

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the Gold Ridge Fire Protection District hereby declare that they would have passed this Ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

**SECTION XII. EFFECTIVE DATE.**

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 5, 2019.

**APPROVED**, by a two-thirds vote of the voters of the Gold Ridge Fire Protection District at the special election held on November 5, 2019, and

**SO ORDERED.**

**ATTEST:**

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President, Board of Directors  
Gold Ridge Fire Protection District

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Clerk of the Board of Directors

EXHIBIT A

**GOLD RIDGE FIRE PROTECTION DISTRICT  
2019 SPECIAL TAX PARCEL - USE CODES**

<b>USE CODE SUMMARIES</b>	<b>RATE PER APN</b>	<b>RATE PER ADDITIONAL UNIT/SITE</b>
RESIDENTIAL	\$200.00	\$100.00
COMMERCIAL/INDUSTRIAL	\$300.00	plus \$0.14 per square foot
OTHER	\$100.00*	\$0.00
PASTURE	\$50.00	\$0.00

\* Contiguous parcels totaling less than one acre with same owner will be charged only \$100.00

**USE CODE CLASSIFICATION DETAILS** (as adopted and amended by the County of Sonoma)

RESIDENTIAL	0010, 0013, 0014, 0016, 0021, 0022, 0023, 0032, 0034, 0035, 0042, 0051, 0052, 0055, 0056, 0057, 0062, 0064, 0090, 0093, 0095, 0411, 0421, 0423, 0461, 0471, 0481, 0483, 0486, 0511, 0516, 0541, 0546, 561
COMMERCIAL/INDUSTRIAL	0110, 0111, 0112, 0113, 0114, 0120, 0140, 0170, 0210, 0210, 0280, 0281, 0290, 0291, 0301, 0302, 0310, 0311, 0320, 0351, 0353, 0354, 0360, 0381, 0590, 0592, 0602, 0640, 0680, 0710, 720, 750, 751, 0752, 0770
PASTURE	0540
OTHER	0000, 0001, 0002, 0003, 0005, 0050, 0053, 0054, 0100, 0101, 0201, 0202, 0255, 0323, 0392, 0400, 0410, 0420, 0422, 0425, 0431, 0470, 0500, 0501, 0502, 510, 0520, 0547, 0555, 0560, 0561, 0570, 0811, 0812, 0820, 0850, 0851, 0860, 0925