

Ballot Measure to the qualified voters of the District. Pursuant to California Elections Code section 10400 and following, the Board of Directors hereby requests that the County Board of Supervisors (the “Board of Supervisors”) order the consolidation of the election on the Ballot Measure with the statewide General Election to be held on November 3, 2020, for the purpose of submitting to the qualified voters the Ballot Measure set forth in this Resolution. The Board of Supervisors is requested to issue instructions to the County Clerk – Registrar of Voters to take any and all steps necessary for the holding of the consolidated election in the manner prescribed in Elections Code section 10418. The Board of Supervisors is authorized to canvas the returns of that election with respect to the votes cast in the District and certify the results to the District Board of Directors for approval and acceptance.

3. Ballot Measure. The Board of Directors, pursuant to its right and authority, does hereby order that the Ballot Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the election to be held on November 3, 2020, in addition to any other matters required by law, there shall be printed substantially the following:

<b><u>MEASURE: VALLEY CENTER FIRE PROTECTION DISTRICT EMERGENCY RESPONSE PROTECTION MEASURE</u></b>	
To maintain/improve local fire protection/emergency medical services and wildfire/natural disaster preparedness/response; recruit/retain firefighters/paramedics; build a fire station to improve response times; replace aging equipment; shall Valley Center Fire Protection District’s measure levying 6¢ per square foot of improved residential property, \$49 per unimproved parcel, with different rates for other property types, providing \$820,000 annually for local use, until ended by voters; with senior exemptions and independent oversight, be adopted?	<b>YES</b>
	<b>NO</b>

4. Special Parcel Tax Rates. The proposed maximum rates of the special parcel tax proposed to be established and adopted are as follows:

<b>Rate</b>	<b>Unit of Measurement</b>	<b>Type of Property</b>
\$0.06	Per square foot	Residential Property (including single family homes, duplexes, multiple family homes, and miscellaneous residential property)
\$0.18	Per square foot	Commercial and Industrial Improved Property
\$49.00	Per parcel	Mobile Homes, Mobile Home Parks, and Unimproved Property (including irrigated farm, rural land, institutional, recreational, vacant, and other unimproved property)

5. Computation and Collection of Special Parcel Tax. If the Ballot Measure is approved by the qualified voters of the District, the District Fire Chief or his/her authorized designee or employee is

**EXHIBIT “A”**

**ORDINANCE NO. \_\_\_\_\_**

**ORDINANCE ESTABLISHING MAXIMUM SPECIAL PARCEL TAX RATES FOR  
FIRE PROTECTION AND SUPPRESSION AND EMERGENCY MEDICAL SERVICES**

**WHEREAS**, the Valley Center Fire Protection District (the “District”) is a Fire Protection District formed and operating under the Fire Protection District Law of 1987 set forth in Health and Safety Code section 13800 *et seq.* and has the authority to provide fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, and other services relating to the protection of lives and property that are critical to the public peace, health, and safety of its residents and members of the public (collectively “fire protection and suppression and emergency medical services”); and

**WHEREAS**, the District has a duty to provide for the safety of its residents and members of the public by maintaining and providing adequate funding for fire protection and suppression and emergency medical services within the District; and

**WHEREAS**, fire season is now year-round and, with a mix of dry brush, dead trees and the Santa Ana winds, the District is at risk of wildfires like the Paradise (2003), Poomacha (2007), and Miller (2019) wildfires that struck our community in the past; and

**WHEREAS**, inadequate staffing and equipment for fire protection and suppression and emergency medical services may result in inadequate response times to emergency calls by the District and pose a risk to the health, safety, the general welfare of the District’s residents and members of the public, and to property; and

**WHEREAS**, additional revenues are necessary to repair or replace District fire and emergency medical equipment to meet the national fire protection standard approved lifespan, to protect firefighters and to better address wildfires, as well as to retain or attract skilled firefighters and paramedics; and

**WHEREAS**, the speed and direction of wildfires are difficult to predict, and additional revenues will provide the means to more quickly communicate information relating to evacuations to District residents and businesses; and

**WHEREAS**, recent medical studies confirm that the brain starts deteriorating between four and six minutes after a person stops breathing, but the average 911 response time in Valley Center is ten minutes. With more than  $\frac{3}{4}$  of 911 emergencies in our community being medical emergencies, such as heart attacks, strokes and car accidents, this measure is needed to make sure residents receive emergency medical care quickly; and

**WHEREAS**, additional revenues are further necessary to upgrade outdated fire stations, which lack the room for a fire engine with a ladder, and also to establish a third fire station to provide service to

the District's nearly 85-square-mile service area, and to help ensure firefighters and paramedics can rapidly respond to more than one emergency at the same time; and

**WHEREAS**, using national standards, the Valley Center Fire Protection District has enough staff, equipment and fire stations to ensure that they are available and ready to respond to a fire or an emergency 75% of the time. This measure will provide the necessary resources to ensure it is ready to respond 95% of the time, without seeking help from fire departments located at least 30 minutes away; and

**WHEREAS**, the District must find an immediate solution to provide adequate funding for its fire protection and suppression and emergency medical services to ensure the health, safety, and general welfare of its residents and members of the public and to protect property; and

**WHEREAS**, commencing July 1, 2021, the District will adopt a special parcel tax to continue to provide adequate fire protection and suppression and emergency medical services within the District and meet anticipated future demands for such services.

**NOW, THEREFORE, BE IT ORDAINED**, by the Board of Directors of the Valley Center 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. Special Parcel Tax for Fire Protection and Suppression and Emergency Medical Services. There is hereby established for the Valley Center Fire Protection District (the "District") a special parcel tax.

Section 3. Specific Purposes of the Special Parcel Tax. The specific purposes of the special parcel tax are to fund the District's operational and capital costs of providing fire protection, rescue, emergency medical, hazardous material emergency response, ambulance, other services relating to the protection of lives and property, and costs of administering the special parcel tax, including, but not limited to, the costs of the election, and the costs of collection. The proceeds of the special parcel tax shall be used only for the specific purposes identified herein.

Section 4. Special Account. The proceeds of the special parcel tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purposes identified in Section 3 of this Ordinance.

Section 5. Accountability Measures. The chief fiscal officer of the District shall cause a report to be prepared by an independent auditor and to be filed with the District Board of Directors no later than June 30 of each year. The report shall state: (1) the amount of special parcel tax proceeds collected and expended in such year; and (2) the status of any projects or description of any programs funded from proceeds of the special parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the chief fiscal officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to

the District Board of Directors.

Section 6. Application of Special Parcel Tax. The special parcel tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. Subject to the provisions of the law, the term “parcel” means any parcel of land which lies wholly or partially within the boundaries of the District, for which the San Diego County Assessor has assigned an assessor’s parcel number. The special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided.

Section 7. Imposition of Special Parcel Tax. The special parcel tax shall be levied each year, commencing July 1, 2021, on all taxable parcels of property, improved or unimproved, within the boundaries of the District based on their land use category as set forth in Section 6 of this Ordinance and as the rates may be otherwise modified in accordance with Section 7 of this Ordinance.

Section 8. Special Tax Rate Schedule. The maximum rates of the special parcel tax are hereby established and adopted as follows:

Rate	Unit of Measurement	Type of Property
\$0.06	Per square foot	Residential Property (including single family homes, duplexes, multiple family homes, and miscellaneous residential property)
\$0.18	Per square foot	Commercial and Industrial Improved Property
\$49.00	Per parcel	Mobile Homes, Mobile Home Parks, and Unimproved Property (including irrigated farm, rural land, institutional, recreational, vacant, and other unimproved property)

Section 9. Annual Report. The District shall annually adopt a written report which shall contain a description of each lot or parcel of property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to this Ordinance.

Section 10. Computation and Collection of Special Parcel Tax. The District Fire Chief or his/her authorized designee or employee is hereby authorized and directed each fiscal year, commencing with the fiscal year 2021-2022, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with this Ordinance and the authorizations set forth herein. The special parcel tax shall be collected on behalf of the District by the County of San Diego in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by the District, or by the County of San Diego on behalf of the District. The District Fire Chief or his or her authorized designee is hereby authorized and directed to provide all necessary information to the County Treasurer-Tax Collector to effect proper billing and collection of the special parcel tax so that the installments of the tax shall be included on the secured property tax roll of the County.

Unless otherwise required by the District Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

Section 11. Interest and Penalties. The special parcel tax shall be collected in the same manner as ordinary ad valorem taxes are collected; provided, however, that the District Board of Directors may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution(s). The special parcel tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for ad valorem taxes.

Section 12. Senior Exemption. Any persons who are the owners of a parcel used solely for owner-occupied, single-family residential purposes, and are 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply may obtain an exemption from the levy of the special parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year. The District may establish rules and procedures to implement this exemption, or for the implementation of any other part of this Ordinance.

Section 13. 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 special 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 14. Successors. To the fullest extent permitted by law, this Ordinance and its special parcel 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.