



Measure C

Northern Sonoma County Fire Protection District Special Tax Zone 1

Measure Question

To reduce wildfire risk, preserve public safety and provide essential fire prevention services to our community, shall Northern Sonoma County Fire Protection District Ordinance No. 20/21-0127-02 be adopted, establishing a special tax, including \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029), with annual audits and funds being used exclusively for wildfire hazard reduction services benefitting Special Tax Zone 1?

What Your Vote Means

YES	NO
A "yes" vote would authorize the District to impose the parcel tax.	A "no" vote is a vote to not approve the proposed parcel tax.

For and Against Measure C

FOR	AGAINST
Marshall Turbeville NSCFPD Fire Chief VINEYARD PROPERTY OWNERS ASSOC. Lawrence E. Heiges, President NE GEYSERVILLE COPE Teri Mendelson, Leader NE GEYSERVILLE COPE Margie Hanselman, Leader VALLEY VIEW ROAD COMMISSION W. Denman Van Ness, Chair	No argument was submitted against Measure C



May 4, 2021 Special Election - Local Ballot Measure: C

Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors.

County Counsel's Impartial Analysis of Measure C	Argument in Favor of Measure C
<p>The Northern Sonoma County Fire Protection District Board of Directors has called a special election for May 4, 2021, asking voters to approve Measure C. Measure C would authorize the District to levy a special parcel tax on real property within newly created Special Tax Zone 1 to fund fire prevention vegetation management services within Special Tax Zone 1. Special Tax Zone 1 encompasses all territory of the Vineyard Valley View Property Owners Association and selected adjoining parcels as more fully described in Measure C. State law permits fire protection districts to levy a qualified special tax provided two-thirds of the votes cast on a measure approve the imposition of the tax. The Board of Directors placed Measure C on the ballot.</p> <p>The proposed tax rate varies depending upon the character and type of use of the property. The annual tax rate will be: \$400.00 per parcel for parcels with Occupied Residential Unit(s); \$400.00 per parcel of commercial recreational uses; and \$50.00 per parcel for vacant parcels with no residential use or commercial recreational use. Measure C defines Occupied Residential Unit as any parcel occupied or intended and available to be occupied for living or lodging purposes, and includes single-family residences, condominiums, mobile homes, modular homes, accessory dwelling units, and garages and similar spaces converted to living spaces. The tax rate will not be adjusted for inflation.</p> <p>If approved, the tax would be applied to each parcel of land or portion thereof that lies within Special Tax Zone 1 and has been assigned an Assessor's Parcel Number (as shown on the secured tax rolls). The tax would be collected in the same manner as other property taxes. All property that would otherwise be exempt from ad valorem property tax will also be exempt from the proposed tax. The District estimates that the proposed tax would generate \$50,000 in revenue annually.</p> <p>Measure C would also raise the District's spending limit for the maximum period (four years) allowed by state law to enable the District to spend the proceeds of the tax.</p> <p>Proceeds of the tax would be placed in a special fund and could only be used for the purposes set out in Measure C, which include: acquiring, operating, and maintaining vegetation management equipment; payment of personnel costs; and funding needed contracted services. Additional accountability measures require District's Chief Fiscal Officer to annually submit a written report to the Board stating the amount of tax revenue collected and expended, and the status of any project authorized to be funded by the tax. The Board will also appoint an Advisory Committee consisting of residents and property owners within Special Tax Zone 1 to advise the Board regarding annual project and service priorities with Special Tax Zone 1.</p> <p>The proposed tax will become effective only if approved by a two-thirds majority of those voting on Measure C. If approved, the proposed tax would take effect on July 1, 2021. The tax would be levied against all taxable real property beginning with the 2021/2022 fiscal year and would remain in effect for eight (8) years, ending on June 30, 2029.</p> <p>A "yes" vote would authorize the District to impose the parcel tax.</p> <p>A "no" vote is a vote to not approve the proposed parcel tax.</p> <p style="text-align: right;">s/ Robert Pittman County Counsel</p>	<p>The territory of the Northern Sonoma County Fire Protection District (District) includes large areas designated by CalFire as being of High or Extremely High wildfire hazard risk, placing homes, ranches, public facilities, and businesses throughout the District at significant risk of fire damage or destruction. During the past four years the District has engaged in several local planning efforts to address the risks of wildfire damage and improve emergency preparedness and, at the same time, has developed a successful Vegetation Management Program to provide vegetation management services. However, the limited funding available to the District through property taxes allocated by the County and the uncertainty of continued grant funding do not assure continuation or needed expansion of the District's vegetation management services. The proposed Special Tax Zone, that includes the territory of the Vineyard Valley View Property Owners Association and adjacent parcels, and proposed special parcel tax will provide funding that will expand and sustain vegetation management services that protect this rural community.</p> <p>s/ Marshall Turbeville NSCFPD Fire Chief</p> <p>NE GEYSERVILLE COPE s/ Teri Mendelson, Leader</p> <p>VINEYARD PROPERTY OWNERS ASSOC. s/ Lawrence E. Heiges, President</p> <p>NE GEYSERVILLE COPE s/ Margie Hanselman, Leader</p> <p style="text-align: center;">VALLEY VIEW ROAD COMMISSION s/ W. Denman Van Ness, Chair</p> <p style="text-align: center;">No argument was submitted against Measure C</p>



May 4, 2021 Special Election - Local Ballot Measure: C

Full Text of Measure C

NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT ORDINANCE 20/21-0127-02

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT

PROVIDING FOR THE IMPOSITION OF A SPECIAL TAX TO FUND VEGETATION MANAGEMENT SERVICES TO A SPECIAL TAX ZONE

WHEREAS, California Government Code Section 50075 and 53978, and Health and Safety Code Section 13911 and 13916 and Article XIII.A of the California Constitution authorize the Northern Sonoma County Fire Protection District to determine and levy a special tax; and

WHEREAS, the Northern Sonoma County Fire Protection District has determined additional local tax revenue is necessary to conduct its Vegetation Management Program which has been created to reduce or prevent wildfire hazards to the residents and businesses in the community by enhancing fire prevention activities; and

WHEREAS, the Northern Sonoma County Fire Protection District has been requested to create a special tax zone and impose a special tax exclusively for vegetation management services by the Vineyard Valley View Property Owners and selected adjoining parcels; and

WHEREAS, the North East Geyserville Citizens Organized to Prepare for Emergencies (COPE), in cooperation with the Northern Sonoma County Fire Protection District, has prepared a Community Wildfire Protection Plan that includes an Action Plan listing vegetation management projects and priorities in the COPE area.

NOW THEREFORE BE IT RESOLVED by the Board of Directors ("Board") of the Northern Sonoma County Fire Protection District ("District") that:

Section 1. 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 Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code; Government Code Section 53978; and Sections 13911 and 13913 of the Health and Safety Code.

Section 2. Purpose and Intent. It is the purpose and intent of this Ordinance to authorize a special tax on parcels of real property on the secured property tax roll of Sonoma County within the newly created Special Tax Zone 1 to provide revenue for the District to use in performing necessary vegetation management services, including acquiring, operating and maintaining vegetation management equipment, payment of personnel costs, and funding any needed contracted services.

Section 3. Special Tax Zone. A Special Tax Zone shall be established for levy of the special tax. The special tax zone, titled Special Tax Zone 1, shall encompass and area that included the territory of the Vineyard Valley View Property Owners and selected adjoining parcels as show on **Exhibit A**. Proceeds of the special tax shall be used exclusively for vegetation management services within Special Tax Zone 1 or on adjacent lands as may be needed to reduce wildfire hazard in Special Tax Zone 1.

Section 4. Special Tax. The special tax shall be levied annually on taxable real property as defined below in the special tax zone at a rate not to exceed the amount specified below. The special tax levied on a parcel shall be the sum of the maximum special tax levies that can be imposed on all the property characteristics and uses located on that parcel.

<u>Character of Property and Use</u>	<u>Tax Rate</u>
Parcel with Occupied Residential Unit(s)	\$400.00 per parcel
Parcel with Commercial-Recreational Uses	\$400.000 per parcel
Vacant Parcel	\$50.00 per parcel

"Occupied Residential Unit," shall mean any Parcel occupied or intended and available to be occupied for living or lodging purposes, and includes a single-family residence, condominium, mobile home, modular home, accessory dwelling unit and garage or other similar space converted to a living space.

"Commercial-Recreational" shall mean a Parcel developed or used for commercial recreational purposes.

"Vacant Parcel," shall mean any Parcel as identified by County Use Codes or by independent inspection by the District without a residential use or commercial recreational use.

Section 5. Inflation Adjustment. There shall be no inflation adjustment to the special tax during its eight (8) year duration.

Section 6. Sunset of Special Tax. The special tax shall be levied for a period of eight (8) years commencing with fiscal year 2021-2022 through fiscal year 2028-2029. Future levy of the special tax will require voter authorization. Additionally, the special tax shall sunset if it is determined by the Board that new District-wide funding from a District-wide special tax measure is passed sufficient to fund the Vegetation Management Program of the District.

Section 7. Amount of Revenue Raised Annually. The Board anticipates the special tax to raise approximately \$50,000 annually.

Section 8. Advisory Committee. Pursuant to Health and Safety Code Section 13956, The Board shall appoint and sustain an Advisory Committee consisting of residents and property owners within the boundaries of the Special Tax Zone. This Advisory Committee shall advise the NSCFPD Board of Directors regarding the annual project and service priorities within the Special Tax Zone, consistent with the adopted Community Wildfire Protection Plan, and provide local liaison with property owners regarding overall wildfire hazard reduction efforts. The Advisory Committee shall include ex officio membership, including an appointed member of the VVPOA Board of Directors, a Block Captain of the Northeast COPE, and the Fire Chief. The ex officio members may appoint two to four additional members that are residents or property owners within the Special Tax Zone 1. The Advisory Committee shall meet no less than once per year and provide a written report to the Board that summarizes vegetation management work completed during the prior year and advice on project priorities for the upcoming fiscal year.

Section 9. 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 the special tax 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 Sonoma County on behalf of the District in the same manner in which Sonoma 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



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Full Text of Measure C (Cont.)

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 10. Accountability Measures. 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. 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 11. Exemptions. The special tax authorized by this Ordinance shall not be imposed upon any Federal or State governmental agency, any local public agency, or any parcel of property that is exempt from ad valorem taxes under any applicable law.

Section 12. 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 13. Election. Pursuant to Government Code Section 50075 et seq., Elections Code sections 4000 and 4108 and Health and Safety Code section 13911, the District requests that the Sonoma County Board of Supervisors direct the Registrar of Voters to take all steps necessary to hold an election by all-mail ballot pursuant to Division 4 of the Elections Code on May 4, 2021, for the purpose of submitting to the voters of the special tax zone the question of the Special Tax to be levied by the District in the amount and for the purposes stated herein.

Section 14. Required Votes. The District shall levy the special tax provided for herein upon approval of two-thirds of the votes cast by voters voting upon the measure.

Section 15. Cost of Election. The District shall bear the cost of the election.

Section 16. Full Text. The Board hereby approves and adopts the full text for the ballot set forth in Exhibit B, attached hereto. The District requests the Registrar of Voters to print the full text for the ballot set forth in Exhibit A, in the voter information pamphlet to be distributed to the voters.

Abbreviated Statement. Pursuant to Elections Code section 13247, the abbreviated statement of the ballot form of the measure shall be as follows: (75-word limit.)

MEASURE: FUNDING VEGETATION MANAGEMENT SERVICES MEASURE FOR NORTHERN SONOMA COUNTY FIRE PROTECTION DISTRICT SPECIAL TAX ZONE 1	
To reduce wildfire risk, preserve public safety and provide essential fire prevention services to our community, shall Northern Sonoma County Fire Protection District Ordinance No. 20/21-0127-02 be adopted, establishing a special tax, including \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029), with annual audits and funds being used exclusively for wildfire hazard reduction services benefitting Special Tax Zone 1?	Yes
	No

Section 17. Argument in Favor. The Chair of the District Board or designees are hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the special tax, or act as an author of any ballot argument prepared in connection with the election, including rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of this Board as sponsor of the measure.

Section 18. Necessary Acts. The Chair of the District Board or designees are authorized and directed to execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the text of the measure described in this Ordinance, or to the abbreviated form of the measure, or to the text of this Ordinance as may be convenient or necessary to comply with the intent of this Ordinance, the requirements of elections officials, and requirements of law.

Section 19. 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 20. Effective Date and Publication. This Ordinance shall take effect immediately upon its confirmation by the two-thirds of the voters voting thereon in an all-mail ballot election to be held on May 4, 2021, so that the special tax hereunder shall be collected annually for a period of eight (8) years beginning with fiscal year 2021/2022 and ending with fiscal year 2028/2029. The levy of taxes authorized herein, shall be collected annually unless changed by the voters at a subsequent election. Within 15 days of passage, this Ordinance shall be published once, with the names of the Directors voting for and against it in a newspaper of general circulation published in this County.

SIGNATORIES:

- Director s/ Scott Newman
- Director s/ Paul Bernier
- Director s/ Fred Peterson
- Director s/ Rob Stewart
- Director s/ Tatsuo Okaya

APPROVED AND ADOPTED on this 27th day of January 2021.

On motion of Director Rob Stewart, Seconded by Director Tatsuo Okaya

And approved by the following vote:

Ayes: 5

Noes: 0

Chairman s/ Paul Bernier

Secretary: s/ Scott Newman

APPROVED AS TO FORM:

s/ William D. Ross
General Counsel