

RESOLUTION NO. 3/31/14A

COLUSA MOSQUITO ABATEMENT DISTRICT

A RESOLUTION CALLING SPECIAL ELECTION IN THE MOSQUITO ABATEMENT DISTRICT FOR VOTER APPROVAL OF A SPECIAL TAX AGAINST REAL PROPERTY FOR THE PURPOSE OF PROVIDING MOSQUITO ABATEMENT SERVICES

WHEREAS, the Colusa Mosquito Abatement District ("District") is authorized to provide mosquito and vector control services,

WHEREAS, the Board has determined that it is in the best interests of the District's citizens to have adequate levels of mosquito and vector disease monitoring, control and prevention services; that the cost to maintain such adequate levels of service is beyond the reach of the District absent this proposed special tax and that this tax is therefore necessary for public protection and public safety.

WHEREAS, pursuant to the provisions of Article XIII A, Section 4 of the California Constitution Government Code sections 50075-50077.5, the Board of Trustees is authorized to adopt this resolution which shall, subject to the approval of the voters impose a special property tax, which shall be applied against all taxable real property within the District; and

WHEREAS, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special property tax in order to be able to provide comprehensive mosquito and vector control services; and

WHEREAS, the Board has determined that it is necessary and appropriate to submit a proposal to the voters in the District for the adoption of a special property tax; and

WHEREAS, if approved by the voters, the special property tax will be used solely for the purpose of providing mosquito and vector prevention, control, and disease monitoring services within the District; and

WHEREAS, if this special property tax is approved by the voters, the District may exceed the spending limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution.

WHEREAS, pursuant to Election Code 10500 et seq., all district elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law.

WHEREAS, Section 9280 of the Elections Code authorizes the filing of an impartial analysis and Sections 9282 et seq. of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

NOWHEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE COLUSA MOSQUITO ABATEMENT DISTRICT AS FOLLOWS:

Section 1 Enactment of a Special Property Tax

There is hereby enacted within the District, and with Colusa County, a special tax to be assessed against all taxable real property within the District. The special property tax shall be assessed against real property based upon the use of the property and in the amounts of: \$29.42 per parcel containing one or more residential structures and \$58.84 per parcel containing one or more commercial structures. Vacant parcels shall be assessed \$29.42 per parcel. Agriculture parcels shall be assessed \$58.84 per parcel.

If approved by the voters, the special tax shall continue until repealed by the Board of Trustees or by the voters.

Section 2 Authorization for Spending Limit Increase

To the extent that the revenue from the special property taxes enacted by this Resolution are in excess of the spending limit for the District as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special property tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special property tax for the maximum period of time as allowed by law.

Section 3 Submission of Special Tax to Voters

The special tax and corresponding increase in the District's spending limit established by this resolution shall be submitted to the registered voters within Colusa Mosquito Abatement District at a mail ballot election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon the question submitted to the voters shall read substantially as follows:

To provide comprehensive, year-round mosquito and vector control, and disease monitoring services in order to suppress mosquito population levels and reduce transmission of diseases such as West Nile Virus and other diseases, to protect public health, enhance the usefulness, desirability and safety of property, and protect economic activity while using

environmentally friendly methods, shall an annual special property tax be authorized with revenue staying in our local community for mosquito control and disease prevention?

Section 4 Effective Date of Special Tax

The special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results evidencing approval by at least two-thirds, of the registered voters voting thereon; by the Board of Trustees of the District. The increase in the District's spending limit shall be deemed effective beginning in the 2014-2015 fiscal year.

The special tax shall be levied against all taxable real property within the District beginning with the 2014-2015 fiscal year.

Section 5 Use of Special Tax Proceeds

The special property taxes shall be used solely for the purpose of providing mosquito and vector prevention, control, and disease monitoring services.

Section 6 Collection of Special Property Tax

Unless otherwise ordered pursuant to a Resolution adopted by the Board of Trustees, the special property taxes shall annually be collected on the County of Colusa property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District shall annually take such steps as are necessary to have the special property taxes collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special taxes before the balance of the taxes are remitted to the District.

If approved by the voters the special property tax shall be individually billed by the District to property owners for the 2014-2015 fiscal year.

Section 7 Inflation Adjustment.

The Board of Trustees may annually, by resolution passed by a simple majority of the Board, adjust the rate by an amount based upon changes in the Northern California (San Francisco-Oakland-San Jose) Consumer Price Index (CPI) or 3% WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, for the preceding calendar year (or, if discontinued, a comparable index), as of December of each succeeding year. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being publicly noticed and placed on the agenda of a regular meeting with an opportunity for public input and discussion.

Section 8 Delinquency.

To any amount of the special tax created by this Ordinance which becomes delinquent, the Colusa County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

Section 9 Call of Election

The Board of Trustees hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be submitted to the registered voters within the District. The Board desires and hereby requests that the special election be held in the August 2014 timeframe, pursuant to Elections Code sections 1500, 1501 and 1502 as a special mail ballot election, with the ballot prepared by the officers charged with the duty of conducting elections for the County of Colusa, such official being the Registrar of Voters of the County of Colusa (the "Election Official"). The exact form of said question submitted as the same is to appear shall be as set forth in Section 3, above. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 et seq.) and with the Mail Ballot Election provisions of the Elections Code (sections 4000, et seq.). The Election shall be held and conducted, election officers appointed, ballots printed, mailed ballots returned by 8:00 p.m. on the date of election, counted. Returns canvassed, results declared, and all other proceedings incidental to and connected with the Election shall be regulated and done in accordance with the provisions of law regulating the mail ballot election and specified herein. The Board of Supervisors of the County of Colusa is hereby requested to order the conduct of the Election hereby called and to permit the County Elections Official and the County Election Department to render services relating to the conduct of said Election. Which services will be determined by the District and the County Elections Department and said Election shall be held in all respects as if there were only one election, only one form of ballot shall be used and the returns of the Election need not be canvassed by the Board. The County shall declare the results of the Election based on the certified statement of results submitted for that purpose from the Election Official.

Section 12 Validation Pursuant to CCP Section 860 et seq.

Pursuant to the provisions of Government Code Section 50077.5 any judicial action or proceeding to attack, review, set aside, void or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax shall be commenced, if at all, within 60 days of the date of the adoption hereof.

Section 13 Annual Reporting

The District will cause to be filed an annual report with its Board of Trustees, which report shall include amount of special tax revenues collected and expended, and which shall

otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Adopted on the 31st day of March 2014, at the Special Meeting by the following roll call vote of the Board of Trustees of the Colusa Mosquito Abatement District:

Ayes: Ash, Townzen, Brown, Critchfield, Griffith

Nays: None

Absent: None

Attest: William Ash, President

