#### COLUSA COUNTY FIRE PROTECTION DISTRICT

#### ORDINANCE NO. 80-1

# AN ORDINANCE ENACTING A SPECIAL TAX FOR FIRE PROTECTION AND PREVENTION

The Board of Directors of the Colusa County Fire Protection District, upon approval of two-thirds of the voters voting upon this ordinance, do ORDAIN AS FOLLOWS:

### 1. Authorization

This Ordinance and the special tax authorized herein is adopted pursuant to the provisions of Government Code §53978.

# 2. Purpose and Necessity

If, for any Fiscal Year commencing with July 1, 1980, and terminating with the Fiscal Year ending June 30, 1983 (unless the California Legislature extends or deletes this termination date as provided in Government Code \$53980), the Board of Directors shall determine that the cost of providing fire protection and prevention services will be too great to be paid out of ordinary revenues and income to be received by the District, it may levy a special tax for such Fiscal Year on each parcel of real property within the District in the manner herein provided. The purpose of the special tax shall be for the purpose of obtaining, furnishing, operating and maintaining fire suppression equipment, paying the salaries and benefits to fire fighting personnel and for other necessary fire protection and prevention expenses.

# 3. Maximum Tax Allowed

The maximum amount to be derived by this tax in any Fiscal Year shall be the total actual expenditures for these services for the Fiscal Year adjusted by any changes in the Consumer Price Index for the United States or the State of California, whichever is lower, less the total estimated revenues and income which the District will receive during the year from all sources for providing these services.

# 4. Maximum Rate and Method of Assessment

A. After determining the amount of tax to be raised under Section 3, the Board of Directors shall apportion said amount among all parcels of real property within the District not exempted by law, and shall not exceed the amounts set forth below:

Type	e of Property	Maximum Amount/Year
(1)	Residential Dwelling	\$20.00
(2)	Commercial or Industrial Building (less than 5000 square feet)	\$25.00
(3)	Commercial or Industrial Building (5000 square feet or more)	\$100.00
(4)	Agricultural, Farm and Ranch Land (includes all structures and buildings except residential dwellings)	\$.20 per acre

- B. The amount of the special tax may be varied by the Board of Directors to each parcel, improvement, or use of property based upon the degree of availability of fire protection and prevention services.
- C. Lien date for the Fiscal Year shall be March 1st of the preceding year.

### 5. Public Hearing

Prior to levying a special tax in any fiscal year, the Board of Directors shall conduct a public hearing on the proposed tax. Notice of the time, date and place of hearing shall be published pursuant to Government Code §6066 and posted in at least three public places within the District. The publishing and posting shall be commenced at least 15 days prior to the hearing.

Following said hearing the Board shall adopt a resolution fixing the amount of the tax to be raised and the rates for each type of property.

Any tax levied shall become a lien upon the properties against which it is assessed and collectible as herein provided.

### 6. Collection

The collection of the special taxes shall be by the County of Colusa on behalf of the District in the same manner and procedure as all other taxes fixed and collected by the County of Colusa. The County may deduct its reasonable costs incurred for this service before remittal of the balance to the District.

### 7. Special Fund

Proceeds of any tax levied hereunder shall be set apart in a special fund and expended only for the purposes herein stated.

# 8. Termination of Authorization

The authorization to levy a tax hereunder shall expire with the Fiscal Year ending June 30, 1983, unless the California Legislature extends or deletes this termination date by statute hereafter.

## 9. Adoption

This Ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting upon the Ordinance at an election called by the Board of Directors for that purpose.

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