

**Resolution No. 2019-02**  
**Date: August 7, 2019**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCCIDENTAL COMMUNITY SERVICES DISTRICT CALLING A SPECIAL ELECTION FOR TUESDAY, NOVEMBER 5, 2019, ON AN ORDINANCE AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE COSTS OF CONTINUING TO PROVIDE AUTHORIZED FIRE AND EMERGENCY SERVICES AND EXERCISING OTHER RIGHTS AND POWERS OF THE DISTRICT, INCREASING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE MAXIMUM PERIOD ALLOWED BY LAW TO ALLOW THE USE OF THE PROCEEDS OF THE SPECIAL TAX, AND REQUESTING THAT THE ELECTION BE CONSOLIDATED WITH ANY OTHER ELECTION HELD ON THE SAME DATE IN THE SAME TERRITORY**

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**RESOLVED**, by the Board of Directors ("the Board") of the Occidental Community Services District ("the District"), that:

**WHEREAS**, in 1993, District voters approved a District-wide use charge of \$20.00 per unit of risk for operational costs for the District fire and emergency services provided through the Occidental Volunteer Fire Department ("the Fire Department"); and

**WHEREAS**, the amount of revenue available to the District from property taxes and existing District funding measures is inadequate to meet the current costs of the Fire Department providing authorized services and exercising other rights and powers of the District; and

**WHEREAS**, a special tax would provide a larger stable source of supplementary revenue to assist in meeting such costs; and

**WHEREAS**, Article XIII A, 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 1 of Division 1 of Title 5 of the California Government Code authorize the Board, following notice and hearing, to propose the adoption of such an additional special tax and to submit the proposition to the voters of the District; and

**WHEREAS**, Article XIII B section 4 of the California Constitution allows the voters of the District to change the appropriations limit of the District for a period not exceeding four (4) years; and

**WHEREAS**, the Board desires to propose an Ordinance (i) authorizing the District to impose and levy a special tax to assist the District in meeting the costs of providing authorized services and exercising other rights and powers of the District, and (ii) increasing the District's appropriations limit for the maximum period allowed by law to allow use of the proceeds of the special tax; and

**WHEREAS**, state law requires that such an Ordinance be submitted to the voters of the District for their approval, and authorizes the Board to call a special election for that purpose and to request consolidation of the election with any other election held on the same date in territory that is the same or is in part the same;

**NOW, THEREFORE**, the Board hereby resolves and orders as follows:

1. The Board finds and declares that the amount of revenue available to the District from property taxes is inadequate to meet the costs of the Fire Department continuing to provide authorized fire and emergency services and exercising other rights and powers of the District.

2. The Board finds and declares that imposing a special tax in addition to existing District funding measures is necessary to establish a larger stable source of supplementary revenue to assist the District in meeting the costs of providing authorized services and exercising other rights and powers of the District.

3. The Board finds and declares that the District has complied with all laws requiring notice of the actions contained herein, and has held a public hearing as required by law.

4. The Board determines that an Ordinance authorizing the District to impose and levy a special tax having a maximum rate as shown on Attachment "A" of the Ordinance of \$200.00 per assessor's parcel number for residential plus \$100.00 per additional unit; \$300.00 per assessor's parcel number for lodging properties residential plus \$50.00 per additional unit or site; and \$300.00 per assessor's parcel plus \$0.14 per square foot for commercial, industrial and warehouse property; and \$100.00 per assessor's parcel for other land; in order to assist the Fire Department in meeting the costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District, shall be presented to the voters of the District. 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 Board further determines that the form of the Ordinance, which is hereby designated Ordinance No. 2019-02, shall be as set forth in Exhibit "A," attached hereto and incorporated herein by this reference. Pursuant to state law, Ordinance No. 2019-02 shall not go into effect unless it is approved by two-thirds of the votes cast by voters of the District voting upon the question of its approval.

5. The Board hereby calls a special election for Tuesday, November 5, 2019, and directs that the foregoing proposition shall be submitted to voters of the District at the election in the following manner:

(a) There shall be included on the ballot to be marked by the voters of the District, in addition to any other matters required by law, ballot language in the following form:

“In order to continue to provide fire and emergency services, shall Occidental Community Services District Ordinance No. 2019-02, authorizing the District to impose and levy a special tax based on use codes shown on Attachment “A” of the Ordinance of \$200.00 for residential properties; \$100 for agricultural land; and \$300.00 per assessor’s parcel plus 0.14 per square foot for commercial properties; raising approximately \$250,000.00 annually until repealed; and increasing the District’s appropriations, be adopted?”

(b) The ballot to be used at the election shall be both as to form and matter contained therein such as may be required by law. On the ballot, in addition to any other printed matter required by law, opposite the measure to be voted upon and to its right, the words “yes” and “no” shall be printed on separate lines with voting squares.

(c) The Sonoma County Registrar of Voters is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary to properly and lawfully conduct the election.

(d) The Sonoma County Registrar of Voters shall give all notices required by law.

(e) Arguments for and against the measure may be, and other analyses provided for by law shall be, submitted in accordance with law.

(f) It is hereby requested that the election be consolidated with any other election held on the same date in territory that is the same or in part the same.

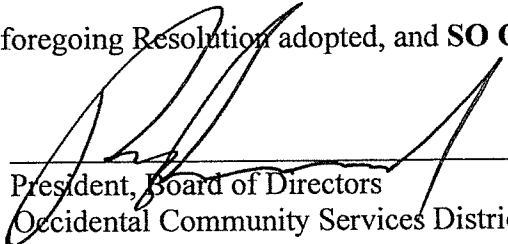
(g) The canvass of ballots cast at the election shall be conducted in accordance with law.

6. The Clerk of the Board is directed to forward a certified copy of this resolution to the Sonoma County Board of Supervisors and to the Sonoma County Registrar of Voters.

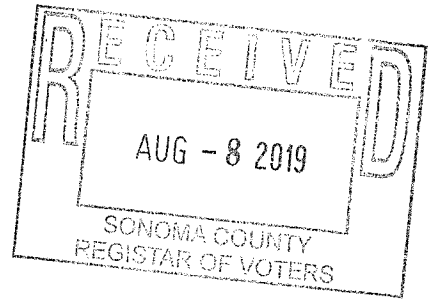
**THE FOREGOING RESOLUTION** was introduced at a meeting of the Board on Aug. 7, 2019 by Director Gonnella, who moved its adoption, seconded by Director Brown, and ordered adopted by the following vote:

AYES: 5      NOES: 0      ABSTAIN: 0      ABSENT: 0

**WHEREUPON**, the President declared the foregoing Resolution adopted, and **SO ORDERED**.

  
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President, Board of Directors  
Occidental Community Services District

Attest: Melissa Jim  
Clerk of the Board



**ORDINANCE NO. 2019-02**

**AN ORDINANCE OF THE OCCIDENTAL COMMUNITY SERVICES DISTRICT  
AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX**

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The people of the Occidental Community Services 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 Occidental Community Services District.

**"District"** means the Occidental Community Services District in Sonoma County, California.

**"Fire Department"** means the Occidental Volunteer Fire Department, which is administered by the District.

**"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 costs of the Fire Department 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) the Fire Department 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 for residential plus \$100.00 per additional unit; \$300.00 per assessor's parcel number for lodging properties residential plus \$50.00 per additional unit or site; and \$300.00 per assessor's parcel plus \$0.14 per square foot for commercial, industrial and warehouse property; and \$100.00 per assessor's parcel for other 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 Occidental Community Services 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 Occidental Community Services District at the special election held on November 5, 2019, and

**SO ORDERED.**

**ATTEST:**

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President, Board of Directors  
Occidental Community Services District

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Clerk of the Board of Directors



EXHIBIT A

OCCIDENTAL COMMUNITY SERVICES DISTRICT  
2019 SPECIAL TAX PARCEL - USE CODES

USE CODE SUMMARIES	RATE PER APN	RATE PER ADDITIONAL UNIT/SITE
RESIDENTIAL	\$200.00	\$100.00
HOTEL/MOTEL/CAMP/ TREATMENT CENTER	\$300.00	\$50.00 per room/site
COMMERCIAL/INDUSTRIAL	\$300.00	plus \$0.14 per square foot
OTHER	\$100.00	\$0.00

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, 00, 95, 0411, 0421, 0423, 0461, 0511, 0516, 0541, 0546
HOTEL/ MOTEL/ CAMP/ TREATMENT CENTER	0063, 0066, 0067, 0068, 0071, 0640
COMMERCIAL/INDUSTRIAL	0110, 0111, 0112, 0113, 0114, 0170, 0210, 0210, 0280, 0281, 0290, 0291, 0301, 0302, 0310, 0311, 0320, 0351, 0353, 0354, 0360, 0381, 0471, 0481, 0483, 0486, 0590, 0592, 0602, 0640, 0680, 0710, 720, 750, 751, 0752, 0770
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, 0520, 0540, 0547, 0555, 0560, 0561, 0570, 0811, 0812, 0820, 0850, 0851, 0860, 0925