

Full Text of Measure V (2000 November)

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Scotts Valley Fire Protection District Special Tax

Scotts Valley Fire Protection District
ORDINANCE NO. 2000-1

AN ORDINANCE OF THE SCOTTS VALLEY FIRE PROTECTION DISTRICT IMPOSING A SPECIAL TAX FOR PARAMEDIC AND FIRE PROTECTION SERVICES

THE BOARD OF DIRECTORS DOES ORDAIN AS FOLLOWS:

SECTION I. Purpose and Intent: It is the purpose and intent of this Ordinance to impose a special tax on those property owners owning property within this District to provide the funding for paramedic and fire protection services to meet community needs. This Ordinance, upon its passage by two-thirds of the District's voters, shall impose a special tax to implement and maintain an advanced life support paramedic and fire protection program.

SECTION II. Special Tax: A special tax is imposed on all properties within the Scotts Valley Fire Protection District utilizing the Santa Cruz County Land Use Codes as determined by the Santa Cruz County Assessor. The tax will be calculated utilizing the following formula:

Service Unit(s) X Tax per Service Unit = Special Tax Amount

The base value of each service unit will be \$51. Annual increases of up to the annual per capita personal income index increase to compensate for cost of living increases may be added to compensate for increased expenses to maintain the program. The per capita personal income index will be as determined by the California State Department of Finance annually.

The number of "service units" per property is hereby based on the Land Use Codes as determined by the Santa Cruz County Assessor as identified in Exhibit A.

Service units are established as follows:

Vacant Land: 1 Service Unit per parcel

Residential: 2 Service Units per residential unit*

Commercial and all others: 5 Service Units per parcel

*A residential unit is a habitable space including individual apartment units, condominiums, a single unit within multiple dwellings, motel/hotel rooms, spaces for mobile homes and other individual living units.

SECTION III. The District Board shall determine annually, based upon its annual fiscal year budget, whether the service unit value shall be revised to reflect changes in charges and costs. If the Board determines that the service unit rate shall be revised as set forth in SECTION II hereof, it shall revise said rate by resolution passed by a majority of the Board. In no case shall the service unit value increase over the per capita personal income index as established in Section II hereof.

The Board may lower the special tax if the funding requirements do not necessitate the same level as the previous year. Reductions of the special tax shall be accomplished through a reduction in the value of each service unit based on the proposed budget. The District may adjust the service unit rate in subsequent years, but in no event shall the service unit value increase beyond the value of the highest year plus the per capita personal income index as specified in Section II.

SECTION IV. A special tax imposed by this Ordinance for paramedic and fire protection services to meet community needs is due from every person who owns real property within the District as reflected upon the rolls of the County Assessor and will be collected in the same manner as an ad valorem tax by the Santa Cruz County Tax Collector as to tax penalty and interest. The full amount due under this Ordinance shall constitute a debt to the District, and action for the collection thereof may be commenced in the name of the District in any court having jurisdiction of the cause.

SECTION V. Appeal of the special tax by a property owner, for any reason, may be made, in writing, to the District Board of Directors within 30 Days of receipt of the tax bill. Upon receipt of such an appeal, the Board of Directors may grant, deny or amend the appeal based on the individual circumstances.

SECTION VI. To any amount of the tax created by this Ordinance, which becomes delinquent, the Santa Cruz County Tax Collector shall add a penalty in an amount equal to any penalties 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 VII. If any section of this Ordinance is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by the Board by a majority vote to conform with the judgment of such court, provided such amendment is consistent with the purpose and intent of this Ordinance.

SECTION VIII. 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 people of the Scotts Valley Fire Protection District hereby declare that they would have adopted the Ordinance and each section, subsection, sentence, phrase or clause thereof irrespective of the fact that any one or more section, subsections, sentences, phrases or clauses be declared invalid.

SECTION IX. Accounting for the special tax will be done in a separate budget unit to account for the tax revenues and specific expenditures of the special tax revenues.

SECTION X. This Ordinance shall take effect July 1, 2001 upon its confirmation by two-thirds of the voters voting in an election to be held November 7, 2000, and shall remain in effect thereafter unless terminated by a vote of the citizens of this District pursuant to SECTION XI.

SECTION XI. At any time in the future, the Board of Directors of the Scotts Valley Fire Protection District may place before the voters of this District the question of whether the tax imposed by this Ordinance shall continue in effect. If two-thirds of the votes cast on this issue are in favor of repealing this Ordinance, the tax imposed shall be terminated as of the date of certification of the election results.

PASSED AND ADOPTED by the Board of Directors of the Scotts Valley Fire Protection District on the 31st day of July 2000 by the following vote:

AYES: Directors Ashfield, Bell, Bly, Bustichi, Clark

NOES: Directors

ABSENT: Directors

ABSTAIN: Directors

s/ Carol Bell

Chairperson of the Board

ATTEST: s/ Michael P. McMurry

Board Secretary

Approved as to form: s/ Phillip Passafuime

District Counsel

