



Local ballot measure: N

N

Boulder Creek Fire District Parcel Tax

Ballot question

To provide local fire protection and emergency medical services and to ensure prompt response times for 9-1-1 emergency calls, shall an ordinance establishing an annual parcel tax of \$35 per parcel for thirty years be established with all money going to protect local fire and emergency medical services, including the acquisition of new fire and emergency response vehicles, protective gear and equipment, and self-contained breathing apparatus be adopted by the Boulder Creek Fire Protection District?

Pregunta de Boleta

Para brindar protección local contra incendios y servicios médicos de emergencia y para garantizar tiempos reducidos de respuesta a los llamados de emergencia al 9-1-1, ¿debe adoptar el Distrito de Protección Contra Incendios de Boulder Creek una ordenanza que establezca un impuesto anual sobre parcela de \$35 por parcela durante treinta años y que todo el dinero se destine a proteger los servicios locales de bomberos y emergencias médicas, incluyendo la adquisición de nuevos vehículos de bomberos y respuesta de emergencias, prendas y equipos de protección y aparatos autónomos de respiración?

What your vote means

YES	NO
A "Yes" vote is to approve imposition of the special parcel tax.	A "No" vote is against imposition of the special parcel tax.

For and against Measure N

FOR	AGAINST
Robert E. Locatelli* Rick Rogers Chris Currier Robert Louis Presswood Sam L. Robustelli Directors, Boulder Creek Fire Protection District <small>*Signing on behalf of the organization listed below the names.</small>	No argument against Measure N was filed.



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Arguments and replies are the opinions of the authors. We print them exactly as submitted, including errors.

Argument for Measure N

The Boulder Creek Fire Protection District respectfully requests District residents to approve a \$35 per year parcel tax to support the purchase of outdated emergency response equipment over the next 30 years.

This is the first time since the formation of our District in 1926 that we have asked our community for a parcel tax supporting operation of our Volunteer Fire Department. All funds raised by this measure will be used only for the purchase of emergency response equipment and apparatus.

District revenues have not been able to keep up with the rising cost of equipment. Over the next 30 years, replacement of emergency response and protective equipment, following nationally recognized standards, will not be met. These expenditures include fire engines, self-contained breathing apparatus and protective clothing worn to fight structure fires.

The inability to purchase these items will compromise volunteer firefighter safety, impact our ability to respond effectively to emergencies in our community, and could result in dramatic increases in homeowner insurance rates for property owners within the District.

We recognize homeowners within the District currently pay a \$150 fee to CalFire, unfortunately our Volunteer Fire Department (who responds 24/7 to calls for assistance) does not receive any of those funds.

The Boulder Creek Volunteer Fire Department has been yours when the siren sounds for 93 years providing local emergency response services for our communities.

We believe our mountain communities and our volunteers deserve the best. Please support your Volunteer Fire Department, vote yes on Measure N.

For more information, please visit www.supportbcfd.org

Robert E. Locatelli*

Rick Rogers

Chris Currier

Robert Louis Presswood

Sam L. Robustelli

Directors, Boulder Creek Fire Protection District

*Signing on behalf of the organization listed below the names.

No argument against Measure N was filed.



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Impartial analysis of Measure N

Dana McRae, County Counsel

By Jane M. Scott, Assistant County Counsel

If this measure is approved by at least two-thirds of those voting on it, the Boulder Creek Fire Protection District (“the District”) will be authorized to levy a special tax on real property. The tax would be imposed for thirty years beginning with the 2017-18 fiscal year, at the initial maximum rate of \$35 per year on each parcel within the District. The tax rate for each following year would be subject to an increase by the lesser of two percent or the increase in a specified Consumer Price Index.

The proceeds of the special tax, if approved, may be applied only to the purposes set out in the full text of Measure N which is printed in this pamphlet.

In accordance with State law, the District Board would implement accountability measures if the tax is approved. It would create an account into which the proceeds of the special tax shall be deposited. An annual written report would show the amount of the special taxes which have been collected and expended, and the status of projects to be funded from those proceeds.

The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value.

The measure includes adoption of an appropriations limit in the amount collected by this special tax.

This measure was placed on the ballot by vote of the Boulder Creek Fire Protection District Board.

A “yes” vote is to approve imposition of the special parcel tax.

A “no” vote is against imposition of the special parcel tax.

Full text of Measure N

The Boulder Creek Volunteer Fire Department is an independent special district formed in 1926 to provide emergency response and fire protection services to roughly 11,000 residents within a 21 square mile area. BCFD operates with 1.5 paid staff and 38 volunteer firefighters, who respond to calls 24 hours a day, 7 days a week. In 2015, BCFD responded to more than 850 calls, with an average response time of 7 minutes.

On July 14, 2015, the District passed Resolution 15-14, approving the Apparatus and Equipment Replacement Schedule. The schedule addresses emergency response vehicles (fire trucks/engines), structure personal protective equipment, and self-contained breathing apparatus. This schedule was projected out over a 30-year timeline, with a total estimated cost of \$5,205,000. The District’s annual budget can’t fully cover the cost of replacing outdated equipment as required by the replacement schedule.

The lack of sufficient emergency response equipment could not only compromise the ability of volunteer firefighters to respond effectively to local emergencies, but also lead to a reduced ISO rating, increased local fire insurance rates, and inability to obtain fire insurance that would adequately compensate policyholders in the event of a fire.

In order to protect BCFD volunteers and the community they serve, the District is requesting the community approve the first parcel tax in BCFD history, specifically to fund vehicles and equipment most critical to ongoing operations.

Proceeds of this parcel tax will not be used for any other purpose, and will not be used to offset other District obligations.

SECTION 1. PURPOSE AND INTENT.

It is the purpose and intent of this ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax roll of Santa Cruz County that are within the Boulder Creek Fire Protection District (the “District”) boundaries to raise revenue for the District to use in providing and enhancing necessary fire protection, including through acquisition, operation and maintenance for fire suppression and emergency response vehicles, protective gear and equipment, and self-contained breathing apparatus.

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



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SECTION 3. AMOUNT AND LEVEL OF TAXES.

A special tax for the purpose specified in Section 1 of this ordinance shall be imposed on all parcels of real property in the Boulder Creek Fire Protection District for each fiscal year, commencing with fiscal year 2017-2018. The maximum amount of the special tax for fiscal year 2017-18 shall be \$35.00 per parcel.

Beginning with fiscal year 2018-19 and for each fiscal year thereafter, the maximum amount of the special tax shall increase by the lesser of (i) two percent or (ii) the percentage by which the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland- San Jose Area published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to that index, increased in the twelve months prior to March of the calendar year in which the adjustment is made.

The records of the Santa Cruz County Assessor as of March 1st of each year shall be used to identify each parcel for the calculation of the special tax applicable to that parcel in the following fiscal year.

For the purposes of this ordinance, the term "parcel" shall mean a parcel of real property having a separate assessor's parcel number as shown on the last equalized assessment roll of Santa Cruz County.

SECTION 4. 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 taxes 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 Santa Cruz County on behalf of the District in the same manner in which Santa Cruz 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 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 5. ACCOUNTABILITY MEASURES.

(a) Account. 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.

(b) Annual Report. 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 6. 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 7. 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 8. EFFECTIVE DATE; EXPIRATION DATE.

This ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting thereon in an election to be held on November 8, 2016, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2017. This ordinance, and the levy of taxes authorized herein, shall terminate on June 30, 2048.