



Higgins Fire Protection District

Ballot Question

Shall the measure to fund prompt fire suppression, prevention, rescue and enhanced emergency medical services, including paramedics on fire engines, shall the Higgins Fire Protection District replace its current special tax with an annual special tax of \$240 per dwelling unit (and other rates for other land uses) to raise an estimated \$1,047,000 per year until voters direct otherwise; subject to annual audits and inflation adjustment based on the CPI capped at 2.9%, be adopted?

What your vote means

YES	NO
A 'yes' vote is a vote in favor of authorizing the Higgins Fire Protection District to levy a special tax on the privilege of using District services.	A 'no' vote is a vote against authorizing the Higgins Fire Protection District to levy a special tax on the privilege of using District services.

An Ordinance of the Higgins Area Fire Protection District Replacing the Existing Tax of \$25.00 per Parcel per Year With a Tax of \$240.00 per Residential Dwelling Unit per Year and Other Rates for Other Land Uses

The People of the Higgins Area Fire Protection District Do Ordain as Follows:

Section 1. PURPOSE. The tax imposed under this Ordinance and pursuant to Health & Safety Code § 13911 and Government Code § 50075 et seq., is solely for the purpose of raising money to maintain and improving the current level of public safety and enhanced emergency services within the District. This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is an excise tax on the privilege of using District services. It is a special tax and requires two-thirds voter approval.

Section 2. USE OF PROCEEDS. The proceeds of this tax will be used solely for the purpose of supporting and providing fire suppression, prevention, rescue and enhanced emergency medical services within the District; for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies; for staffing, equipment and training; and for any expenses incurred to collect and enforce the tax.

Section 3. ANNUAL ACCOUNTABILITY REPORTS AND AUDITS. The District's Fire Chief shall cause to be filed an annual report with the Board no later than January 1, 2021, and at least once a year thereafter pursuant to Government Code § 50075.3. The report shall state: (a) the amount of special tax revenues collected and spent by the District in the previous fiscal year, (b) the status of any project or work authorized to be funded by the proceeds of this tax, and (c) the funds carried over from previous years and to be carried over in future years. Such report shall be available for inspection without charge to any property owner in the District. The District's Fire Chief shall annually arrange for an independent audit of the accounting for, and expenditure of, the proceeds of the tax.

Section 4. SPECIAL FUND. All funds collected from the tax imposed by this Ordinance shall be deposited into a separate fund in accordance with Government Code Section 50075 et seq., and shall be expended only for the purposes authorized by this Ordinance.

Section 5. TERM; REPEAL OF EXISTING TAX. This special tax shall be deemed established and shall be in effect as of the day following the election date of March 3, 2020 upon the board's certification of the election results evidencing approval by at least two-thirds of the participating registered voters. The special tax shall be levied against all taxable real property within the District beginning with the 2020-2021 fiscal year. The special tax established by this Ordinance shall, if approved by the voters, be in lieu of, and not in addition to, the special tax as previously established by the provisions of District Ordinance No. 80-1. The Tax shall continue in effect until the voters repeal or replace it.

Section 6. SAVINGS CLAUSE. If any provision, sentence, clause, section or part of this Ordinance or its application to any person or circumstance is found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this Ordinance or that person or circumstance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance or its application to other persons and circumstances and, to that end, the provisions of this Ordinance are hereby declared to be severable. It is hereby declared that the District would have adopted this Ordinance had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included.

Section 7. AMENDMENT. The tax may not be increased without voter approval, but the Board of Directors may make any other changes to this Ordinance as are consistent with its purpose or are necessary to facilitate its collection by County officials.

Section 8. TAX.

(a) Definitions. For purposes of this Ordinance, the following definitions shall apply unless the context plainly indicates otherwise:

- a. "Apartment" means a building or portion thereof that contains three or more dwelling units.
- b. "Board" means the Board of Directors of the Higgins Fire Protection District.
- c. "Building" means any structure, which requires a building permit from the County of Nevada, with wall(s) and a roof, used or intended for the sheltering, support or enclosure of any persons, animals, equipment or property of any kind. Calculations of the size of any building to compute the total square footage shall be based on the floor area dimensions using the exterior walls.
- d. "Child/Day-Care Facility" means a facility in which less than 24 hour per day non-medical supervision is provided for children in a group setting not otherwise taxed as a residential use.
- e. "Commercial & Office Building" means a building used or intended for nonresidential use involving wholesale or retail transactions or the provision of services.
- f. "CPI" means the lesser of 3% or the percentage change in the Index in the 12 months ending June 30th of the previous fiscal year as to an action of the Board to adjust the tax amount for a fiscal year or any successor to that index.
- g. "District" means the Higgins Area Fire Protection District.
- h. "Dwelling Unit" means a building or portion thereof that contains living facilities, which typically contains provisions for sleeping, eating, cooking and sanitation for not more than one family.

- i. "Floor Area" means the area included within the surrounding exterior walls of a building or a floor area not within surrounding exterior walls but under the horizontal projection of a roof or floor above.
- j. "Guest Room" means any room or rooms used or intended to be used by guest for sleeping.
- k. "Index" means the Consumer Price Index for All Urban Consumers for the San Francisco – Oakland – Hayward Standard Metropolitan Statistical Area (1982-84 = 100) published by the U.S. Department of Labor Statistics or any successor to that index.
- l. "Industrial" means any building or portion thereof used or intended for use for assembling, disassembling, fabricating, finishing, manufacturing, packaging, repair or processing of tangible property or similar activities or uses of real property.
- m. "Institutional" means any building or portion of a building excluding a Residential Care Facility, used or intended to be used to provide provide medical care, personal care, or protective supervision, or similar uses of property.
- n. "Lodging House" means any building other than and Apartment containing four or more guest rooms intended or which are used to rent or hire out to be occupied for sleeping purposes by guest.
- o. "Mobile Home Park" means any parcel used or intended to be used as the site of more than one mobile home. A site with just one mobile home shall be taxed as a Residential parcel.
- p. "Parcel" means a separate parcel of real property having a separate Assessor's Parcel Number (APN) as shown on the Nevada County secured tax rolls whether or not it is a separate legal parcel for purposes of land use or sale.
- q. "Private Medical Care Facility" means an parcel used or intended to be used to provide medical services on a resident or in-patient basis. Outpatient facilities will be taxed as Commercial and Office Buildings.
- r. "Residential Care Facility" means a Residential Care Facility, which provides care and/or supervisory services to fewer than 12 residents. (Facilities with more than 12 residents will be treated as commercial buildings.)
- s. "Residential Parcel" is any parcel not taxed by this Ordinance under another designation, including but not limited to parcels used or intended to be used for single-family or multi-family occupancies.
- t. "Tax" means the special property tax assessment authorized by and imposed pursuant to this Ordinance.
- u. "Taxable Property" means real property listed on the Nevada County Tax Roll as of June 30th each year.

(b) Imposition of Special Tax. There is hereby imposed a special tax on all owners of parcels or possessory interest in parcels in the Higgins Fire Protection District for the privilege of using District services and the availability of such services. The tax shall be assessed unless the owner is exempt from this tax by law, in which case, the tax imposed shall be assessed on the holder of any possessory interest in such parcel, unless such holder is also exempt from the tax by law. The special tax shall be collected annually on the County of Nevada property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector to do so.

(c) Amount of Tax. The tax shall be imposed at the following rates for each taxable parcel in fiscal year 2020-21:

Residential

Dwelling Unit (DU)	\$ 240 per Dwelling Unit
Multi-Family Residences (MFR)	\$ 240 per Dwelling Unit
Apartments	\$ 240 per Dwelling Unit
Lodging Houses	\$ 120 per Guest Room
Mobile Home Parks	\$ 240 per Mobilehome or Dwelling Unit

Commercial & Office

Commercial & Office Buildings	\$ 30 per 1,000 square feet or portion thereof
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Industrial

Industrial Buildings	\$ 35 per 1,000 square feet or portion thereof
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Institutional

Private Medical Care Facility	\$ 35 per 1,000 square feet or portion thereof
Residential Care Facility	\$ 240 per parcel
Child/Day Care Facility	\$ 240 per parcel

Miscellaneous

Campground	\$ 120 per camping space
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When multiple businesses or other non-residential uses are located on one parcel, the property tax shall be based on all the uses on the parcel.

(d) In every fiscal year thereafter while this tax is in effect, the amount of tax shall be determined by the following formula:

(Prior year’s tax) times (1 + the CPI), rounded to the nearest cent.

Section 9. REFUNDS. Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the District, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which such claim is founded, is filed with the Treasurer within one year of the date of payment. The claim shall be filed by the person who paid the tax or such person’s guardian, conservator, or the executor of her or his estate and shall contain the information required by Government Code § 910 for claims to which that section applies. No claim may be filed on behalf of other taxpayers or a class of taxpayers. If a claim is approved by the Board, the excess may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, his/her administrators or executors. Filing a timely and sufficient claim shall be a condition precedent to legal action against the District for a refund of the tax.

Section 10. SPENDING LIMITATION. The government spending limitation imposed on the District by Article XIII B of the California Constitution is hereby increased in an amount sufficient to permit the expenditure of the proceeds of the tax imposed by this Ordinance for the purposes stated above. This increase shall remain in effect for the period permitted by law and ay thereafter be renewed by voters as provided by law.

Section 11. EXECUTION. If this Ordinance is approved by two-thirds of the registered voters of the District voting on the question, the Chairman and Secretary shall execute this Ordinance where indicated below and file a copy of the certified Ordinance with the Nevada County Assessor and maintain a copy in the records of the District as required by law.

We hereby certified that the foregoing Ordinance was approved by two-thirds of the voters of the Higgins Area Fire Protection District voting on the question in an election in the District on March 3, 2020.

AYES:

NOES:

ABSENT:

ATTEST:

Bruce Jones, Chairman
Board of Directors
Higgins Fire Protection District

Bethany Wilson, Secretary
Board of Directors
Higgins Fire Protection District