

ORDINANCE NO. BFPD 2024-01

**AN ORDINANCE OF THE BURNEY FIRE PROTECTION DISTRICT TO
AUTHORIZE THE LEVY OF A SPECIAL PARCEL TAX TO FINANCE RESCUE,
EMERGENCY MEDICAL CARE AND AMBULANCE, HAZARDOUS MATERIAL
EMERGENCY RESPONSE, AND FIRE PROTECTION SERVICES AND
AUTHORIZING AN INCREASE IN THE APPROPRIATIONS LIMIT FOR THE
BURNEY FIRE PROTECTION DISTRICT**

**THE PEOPLE OF THE BURNEY FIRE PROTECTION DISTRICT
ORDAIN AS FOLLOWS:**

Section 1. Authority, Purpose and Intent.

Pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code, and other applicable law, there is hereby levied and assessed a special parcel tax by the Burney Fire Protection District (“District”) on all nonexempt parcels of real property in the Burney Fire Protection District for each fiscal year. It is the sole purpose and intent of this Ordinance to impose a special parcel tax for the specific purpose of maintaining and improving the current level of rescue, emergency medical care and ambulance, hazardous material emergency response, and fire protection services, including providing the necessary personnel, the construction, acquisition, maintenance and replacement of necessary facilities, apparatus, equipment, gear, and vehicles, and any related reserves.

Section 2. Special Parcel Tax Imposed.

A special parcel tax for the purpose specified in Section 4 of this Ordinance shall be imposed on all nonexempt parcels of real property in the Burney Fire Protection District for each fiscal year (the period beginning July 1 and ending the following June 30), commencing with fiscal year 2025-2026. The maximum amount of the special parcel tax levied for each fiscal year, shall be based on the use of each parcel of taxable property in accordance with the schedule below:

	<u>Parcel Use Category</u>	<u>Total Annual Charge</u>
A.	<u>Vacant/Unimproved:</u>	<u>\$30 per year</u>
B.	<u>Single-Family Residential:</u>	<u>\$75 per year</u>
C.	<u>Rural Residential/Improved:</u>	<u>\$192 per year</u>
D.	<u>Multi-Family Residential (2-4 units):</u>	<u>\$309 per year</u>
E.	<u>Multi-Family Residential (5-9 units):</u>	<u>\$388 per year</u>
F.	<u>Multi-Family Residential (10+ units):</u>	<u>\$465 per year</u>

<u>G.</u>	<u>Commercial:</u>	<u>\$546 per year</u>
<u>H.</u>	<u>Industrial:</u>	<u>\$910 per year</u>
<u>I.</u>	<u>Retail (10,000 + square feet):</u>	<u>\$910 per year</u>
<u>J.</u>	<u>Mobile Home Site:</u>	<u>\$90 per year</u>

The records of the Shasta County Assessor as of January 1st of each year, or such other date established by the Fire Chief, shall be used to determine the land use category for each parcel for the calculation of the special parcel tax applicable to that parcel in the following fiscal year, with such corrections as deemed necessary by the Fire Chief.

For the purposes of this Ordinance, the following Parcel Use Categories shall have the following meanings:

“Vacant/Unimproved” shall mean any vacant land or unimproved property.

“Single-Family Residential” shall mean a dwelling unit designed for occupancy by one household, located on a single parcel that does not contain any other dwelling unit (except an accessory dwelling unit, where permitted).

“Rural Residential/Improved” shall mean low density residential or agricultural structures that generally rely upon onsite water systems (wells), requiring the use of trucked-in water for fire suppression.

“Multi-Family Residential (2-4 units)” shall mean 2 to 4 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, duplexes, apartments, condominiums, and bed and breakfasts.

“Multi-Family Residential (5-9 units)” shall mean 5 to 9 dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.

“Multi-Family Residential (10+ units)” shall mean ten or more dwelling units within a single building, or structures on a parcel. Types of multiple-unit dwellings include, but are not limited to, apartments, condominiums, and bed and breakfasts.

“Commercial” shall mean commercial or institutional uses including but not limited to stores and retail businesses (less than 10,000 square feet), offices, restaurants and bars, service stations, auto repair, hotels, motels, day care facilities, professional business parks, and similar uses.

“Industrial” shall mean industrial uses including but not limited to manufacturing, packaging, shipping, recycling, industrial parks, wood products, energy

production, and similar uses.

“Retail (10,000 + square feet)” shall mean a retail business that occupies 10,000 or more square feet.

“Mobile Home Site” shall mean an area of land within a mobile home park that is rented, or held out for rent, to accommodate a mobile home used for human habitation. A mobile home park is an area of land where two or more mobile home sites are rented, or held out for rent, to accommodate mobile homes used for human habitation. A mobile home is a structure designed for human habitation and for being moved on a street or highway, including, but not limited to, manufactured homes, motor homes, and recreational vehicles.

“Parcel” shall mean a parcel of real property having a separate assessor’s parcel number as shown on the last equalized assessment roll of the County of Shasta.

Section 3. Annual levy.

The Board of Directors of the District shall annually, by an affirmative vote of at least a majority of its members, establish the amount of the special parcel tax levy, in an amount that does not exceed the maximum amount specified in Section 2 of this Ordinance. The special parcel tax is determined by use and shall not be measured by the value of property.

Section 4. Special Fund, Use of Tax Proceeds.

The proceeds of the special parcel tax imposed by this Ordinance shall be placed in a special fund, which shall be created and designated the Burney Fire Protection District Parcel Tax Special Fund, and shall be applied by the Board of Directors only for the purposes of providing rescue, emergency medical care and ambulance, hazardous material emergency response, and fire protection services, including providing the necessary personnel, the construction, acquisition, maintenance and replacement of necessary facilities, apparatus, equipment, gear, and vehicles, and any related reserves.

Section 5. Collection.

The special parcel tax imposed by this Ordinance shall be collected in the same manner, on the same dates, and shall be subject to the same penalties and interest as other charges and taxes fixed and collected by Shasta County on behalf of the District. The Shasta County Tax Collector may deduct reasonable administrative costs incurred in collecting the special parcel tax before remittal of the balance to the District. The special parcel tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special parcel tax, together with all penalties and interest thereon, shall, until paid, to the extent authorized by law, constitute a personal obligation to the District by the persons who own the parcel on the date the tax is due.

Section 6. Amendment and Implementation.

The Board of Directors of the District shall be empowered, by an affirmative vote of at least a majority of its members, to amend this Ordinance to carry out the general purposes of this Ordinance, to conform the provisions of this Ordinance to applicable state law or any paramount law, to modify the methods of collection, or to assign the duties of public officials under this Ordinance.

In no event shall the Board of Directors of the District amend this Ordinance to increase the maximum amount of the special parcel tax established in section 2 of this Ordinance, unless approved by two-thirds of the voters voting thereon.

The Board of Directors of the District, by resolution, may adopt procedures or definitions for the implementation or administration of the special parcel tax.

Section 7. Exemptions.

The special parcel tax shall not be imposed upon any parcel that is exempt from the special parcel tax pursuant to any provision of the United States Constitution, California Constitution, California State law, or any paramount law. The Board of Directors of the District, by resolution, may adopt additional exemptions to the special parcel tax imposed by this Ordinance.

Section 8. Appropriations Limit.

The appropriations limit of the District established under Article XIII B, Section 6 of the California Constitution shall be increased by the proceeds received from the special tax imposed by this Ordinance.

Section 9. Annual Report.

The District Fire Chief, as chief fiscal officer of the District, shall annually file with the Board of Directors of the District a report regarding the amount of special parcel tax revenues collected and expended and the status of any project required or authorized to be funded with the special parcel tax revenues, as required by California Government Code Section 50075.3, as such law may be amended from time to time.

Section 10. Independent Compliance Audit.

By no later than December 31 of each year, commencing on December 31, 2026, independent auditors shall review whether the tax revenues collected pursuant to this Ordinance are collected, managed and expended in accordance with the requirements of this Ordinance.

Section 11. Appeals.

The Board of Directors, by resolution, may establish an appeals process to address any errors in the amount of the special parcel tax assigned to a parcel.

Section 12. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or applications, and to this end each of the provisions of this Ordinance are declared to be severable. The Board of Directors of the District, and the electorate by adoption of this Ordinance, do hereby declare that they would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof, be declared invalid or unconstitutional.

Section 13. Effective Date.

This Ordinance shall be adopted and become effective only if approved by two-thirds of the voters voting thereon, at an election to be held on November 5, 2024.

Section 14. Duration of Special Parcel Tax.

The authority to levy the special parcel tax annually shall remain in effect unless a later ordinance is adopted and approved by two-thirds of the voters of District voting thereon that either repeals the special parcel tax or establishes a date that the authority to levy the special parcel tax shall terminate.

Section 15. Attestation.

The Chair of the Board of Directors of the District is hereby authorized to attest to the adoption of this Ordinance by the voters of the District by signing where indicated below.

I hereby certify that the foregoing Ordinance was PASSED, APPROVED AND ADOPTED by the people of the Burney Fire Protection District voting on the 5th day of November, 2024.

By:



Board Chair

Burney Fire Protection District

ATTEST:


District Secretary