

ORDINANCE NO. 01-2018

CAMBRIA COMMUNITY SERVICES DISTRICT

AN ORDINANCE FOR LEVY OF A SPECIAL TAX ON  
REAL PROPERTY LOCATED WITHIN THE DISTRICT TO FUND  
THREE (3) FULL TIME FIREFIGHTERS AND TO INCREASE THE DISTRICT'S  
APPROPRIATION LIMIT BY THE AMOUNT OF THE VOTER-APPROVED TAX

**WHEREAS**, numerous studies have concluded that Firefighter staffing levels directly affect the level of protection and prevention service delivery and that a constant staffing level of a first in, four-person engine company is necessary to provide for the overall safety of the Firefighters and the community; and

**WHEREAS**, on September 10, 2015 the Board of Directors accepted the 2015 SAFER Grant Award (Grant) under which the CCSD received funding for three additional Firefighters for a two-year period, and which allowed for the addition of one Firefighter on daily staffing and provided for a four-person engine company consisting of a Captain, Engineer, SAFER-funded Firefighter and a reserve Firefighter; and

**WHEREAS**, at the time the Grant was accepted, it was understood that unless additional funding became available, at the end of the period of time covered by the Grant, the SAFER-funded Firefighter positions would end and the staffing could return to a three-person staffed engine; and

**WHEREAS**, three-person staffed engines limit Firefighters to taking a defensive posture and simply respond to a working fire, surround it and drown it, which potentially can lead to preventable losses of both life and property; and

**WHEREAS**, in June, 2017, as part of the approval of the 2017/2018 fiscal year budget, the Board approved the transfer of \$84,000 from General Fund reserves to continue to pay for the salaries of the SAFER funded Firefighters, however, it has been determined that the District has insufficient funds to continue the four-person engine company staffing in future years; and

**WHEREAS**, in order to provide the best fire protection services to Cambria and have a Fire Department staffed and prepared to provide aggressive interior fire attack when appropriate, and accomplish both victim rescue and property conservation, additional funding must be sought to continue to provide for four-person engine companies and therefore the Board of Directors has placed a ballot measure before the voters at the June 5, 2018 election for approval of this ordinance to levy a special tax on real property within the District to fund three (3) full time firefighters and a related increase in the District's appropriation limit.

**NOW, THEREFORE, THE PEOPLE OF THE CAMBRIA COMMUNITY SERVICES DISTRICT DO ORDAIN** as follows:

## **Section 1. 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 Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code; Government Code Section 53978; and Government Code Section 61121(a).

## **Section 2. Fiscal Impact Statement [Elections Code Section 13119]**

Rate of tax to be levied: \$50 per parcel located in the Cambria Community Services District. The tax will also be subject to annual CPI adjustments.

Amount of money to be raised annually: \$300,000 (estimated).

Duration of the tax: The authorization to levy the tax pursuant to this Ordinance does not expire.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including but not limited to variations in the number of taxable parcels within the District and inflation.

## **Section 3. Tax Imposed and Purpose of Tax.**

A special tax for the purpose of funding three (3) full time Firefighters shall be imposed on all parcels of real property in the Cambria Community District for each fiscal year, commencing with fiscal year 2018-2019. The maximum amount of the special tax for fiscal year 2018/19 shall be \$50.00 per parcel.

Beginning with fiscal year 2019/20 and for each fiscal year thereafter, the maximum amount of the special tax shall increase by the average percentage by which the Consumer Price Indexes for All Urban Consumers in both the San Francisco-Oakland-San Jose Area and the Los Angeles-Riverside-Orange County Area, published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to those indices, increased in the twelve months prior to March of the calendar year in which the adjustment is made.

The records of the San Luis Obispo Assessor as of March 1<sup>st</sup> 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 San Luis Obispo County.

**Section 4. Exemptions.**

- A. To the extent required by California and Federal law, the following parcels shall be exempt from the tax imposed by this Ordinance:
1. Parcels owned by federal or State governmental agencies;
  2. Parcels owned by local governmental agencies;
  3. Parcels exempt from taxation by the District pursuant to the laws or constitutions of the United States and the State of California.
- B. Any person or entity claiming an exemption from the tax imposed by this Ordinance shall file a verified statement of exemption on a form prescribed by the Cambria Community Services District Finance Manager prior to June 30<sup>th</sup> of the first fiscal year for which the exemption is sought.

**Section 5. Ballot Question.**

Pursuant to the California Elections Code, the abbreviated statement of the proposition, as it appears on the ballot is as follows:

**Shall Cambria Community Services District Ordinance 01-2018, which imposes an annual special tax of fifty dollars (\$50.00) on each parcel of real property in the Cambria Community Services District to fund three (3) full time firefighters, be approved and shall the Cambria Community Services District appropriations limit be increased by the amount of this voter-approved tax?**

☐ **YES**

☐ **NO**

**Section 6. Use of Tax Proceeds.**

If approved by the voters, the special tax will be used solely for the purpose of funding three (3) full time Firefighters within the District. Proceeds of this special tax will not be used for any other purpose, and will not be used to offset other District obligations.

**Section 7. Increase of Appropriations Limit.**

Pursuant to the provisions of Article XIIB of the California Constitution, the appropriations limit of the Cambria Community Services District is hereby increased by an amount equal to the special taxes imposed by this Ordinance in accordance with the applicable requirements of State law.

**Section 8. Method of Collection.**

The special tax imposed by this ballot measure is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The San Luis Obispo County Tax Collector shall collect the tax and any penalty or interest due hereunder.

**Section 9. 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<sup>st</sup> of each fiscal year in which the tax is levied.

**Section 10. Severability.**

If any section, subsection, subdivision, paragraph, sentence, or clause of this Ordinance or any part thereof is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The People of the Cambria Community Services District hereby declare that they would have passed each section, subsection, subdivision, paragraph, sentence, or clause thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, or clause be declared unconstitutional.

**Section 11. Recitals.**

That the recitals set forth hereinabove are true, correct and valid.

**Section 12. Effective Date.**

This Ordinance shall not become effective unless approved at the June 5, 2018 election by a two-thirds (2/3) majority of the voting registered voters within the District. This Ordinance shall become effective ten (10) days after the vote is certified by San Luis Obispo County.

PASSED AND ADOPTED by the People of the Cambria Community Services District at a special election held on June 5, 2018.