

**KENWOOD FIRE PROTECTION DISTRICT
SPECIAL MEETING OF THE BOARD OF DIRECTORS
November 19, 2019**

MEETING: Meeting called to order at 16:00 hrs. Cooper, Kempers, McIntosh, Doss, Moretti and Chief Bellach were present.

CHIEF'S REPORT: The Board was asked to review resolutions from previous passed tax measures. (See attached exhibits.)

The Board was asked to review structures, use codes and rates. (See attached exhibits.) The Board agreed to use the Glen Ellen Parcel Tax rate structure if we move forward with a tax measure. Chief Bellach stated he would contact the County Assessor's Office in regards to taking a look at what our potential revenue could be with a new tax measure. Ben Gulson, from the public, stated that the new Glen Ellen Tax rate for commercial square foot would never go higher than the total tax amount for that parcel annually.

The Board was asked to review legal fees. (See attached exhibits.) The costs to run a tax measure would be between \$39,000.00 and \$46,000.00. Chief Bellach stated that the Board would need to make sure KFA would agree to spend the funds for the tax measure and if a tax measure was going to run parallel with the reorganization, KFA would agree to spend the funds, even though the cost could be saved through the reorganization annexation with Glen Ellen Fire District. If a tax measure were to go to ballot in August 2020, the possibility of receiving the funds could not happen until FY2021-22, whereas if the Board went with the reorganization, the funds would be realized with the FY2020-21.

Director Doss had a question regarding as to when was the last day to file for the August 25th, 2020 mail-in ballot. Chief Bellach replied that the deadline was 88 days (May 2020) before the election. This could be a back-up for the reorganization, in case it did not go through. A question came up as to what is the percent of voters and for what districts is the protest period for the reorganization. Chief Bellach said that 25% of the voters, combined from all districts involved in the reorganization, were needed. It did not involve just Kenwood.

Chief Bellach stated that it is very important that the Board think about if the district chose to come into the reorganization at a later time, Kenwood would have very little say in policies and procedures and not having any Board members on the new Board. Director Cooper asked for clarification on why Schell Vista was not going to participate in the reorganization. Schell Vista just passed a new tax measure and having the sustainability from the projected revenue, they have decided not to join the reorganization in phase 1.

The Board will have to make a decision sometime between now and December 16, 2019 to go ahead with the reorganization or not. Chief Bellach will check with Bill Adams to confirm the date.

Assessment Tax Measure Timeline and Costs

Elections:

March 2020 – Filing dates Nov. 6, 2019 – Dec. 6, 2019

May 5, 2020 Mail-in

August 25, 2020 Mail-in

Nov. 2020 - Filing dates July 13, 2020 – Aug. 7, 2020

March 2021 (Pending) – Filing dates Nov. 6, 2020 – Dec. 6, 2020

The late August election date will be too late to finalize results in order to get the taxes approved on the FY 20-21 tax bills.

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- Registrar of Voters. \$5.00-\$10 .00 per registered voter
Kenwood has 1,178 registered voters.
Figure estimate of \$7.00 per voter – Cost of \$8,246.00 (estimated)
 - Legal: \$5,000.00 – \$7,500.00 Depends on the number of meetings
 - Consultant. \$25,000.00 – \$30,000.00 Includes polling and signage

\$39,000.00 - \$46,000.00

Tax Rate Structure

Options

1) Flat Rate

- a. Can be the same for all or varied by parcel type
- b. Example: \$200 per parcel

2) Flat Rate +

- a. Base rate
- b. With an addition based on each additional house on a property, commercial square footage, acres of agricultural land, etc.
- c. Example: \$100 per parcel + $\$0.05/\text{sq ft} * 2,000 \text{ square feet} = \200

3) Square Footage

- a. Rate is based on house or commercial square footage (can be the same or different amounts) and acres for agricultural land
- b. Example: a 2,000 square foot house * $\$0.10/\text{sq ft} = \200

4) Units of Risk

- a. Every property type is assigned a certain number of units. That number is multiplied by a set amount.
- b. Example: a house is 4 units * $\$50 = \200

COPY

**ENDORSED
FILED**

AUG - 1 2018

Resolution No. 2018/2019-01

Date: July 30, 2018

SONOMA COUNTY CLERK

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GLEN ELLEN FIRE PROTECTION DISTRICT CALLING A SPECIAL ELECTION FOR TUESDAY, NOVEMBER 6, 2018, ON AN ORDINANCE AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE FUTURE COSTS OF CONTINUING TO PROVIDE AUTHORIZED FIRE AND EMERGENCY SERVICES AND EXERCISING OTHER RIGHTS AND POWERS OF THE DISTRICT, INCREASING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE MAXIMUM PERIOD ALLOWED BY LAW TO ALLOW THE USE OF THE PROCEEDS OF THE SPECIAL TAX, AND REQUESTING THAT THE ELECTION BE CONSOLIDATED WITH ANY OTHER ELECTION HELD ON THE SAME DATE IN THE SAME TERRITORY

RESOLVED, by the Board of Directors ("the Board") of the Glen Ellen Fire Protection District ("the District"), that:

Whereas, the amount of revenue available to the District from property taxes may be inadequate to meet the future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District; and

Whereas, a special tax would provide a larger stable source of supplementary revenue to assist in meeting such costs; and

Whereas, Article XIII A, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code authorize the Board, following notice and hearing, to propose the adoption of such an additional special tax and to submit the proposition to the voters of the District; and

Whereas, the Board desires to propose an ordinance authorizing the District to impose and levy a special tax to assist the District in meeting the future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District; and

Whereas, state law requires that such an ordinance be submitted to the voters of the District for their approval, and authorizes the Board to call a special election for that purpose and to request consolidation of the election with any other election held on the same date in territory

that is the same or is in part the same;

NOW, THEREFORE, the Board hereby resolves and orders as follows:

1. The Board finds and declares that the amount of revenue available to the District from property taxes may be inadequate to meet the future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District.
2. The Board finds and declares that imposing a special tax is necessary to establish a larger stable source of supplementary revenue to assist the District in meeting the future costs of providing authorized services and exercising other rights and powers of the District.
3. The Board finds and declares that the District has complied with all laws requiring notice of the actions contained herein, and has held a public hearing as required by law.
4. The Board determines that an Ordinance authorizing the District to impose and levy a special tax having a maximum rate as shown on Attachment "A" of the Ordinance of \$200 per assessor's parcel number for residential and lodging properties; \$100 per assessor's parcel for agricultural and vacant land; and \$0.10 per square foot for commercial, industrial and warehouse property; in order to assist the District in meeting the future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District, shall be presented to the voters of the District. In accordance with Section 53739 of the California Government Code, the rate shall be adjusted each year for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code and applied by the District to its appropriations limit. The Board further determines that the form of the Ordinance, which is hereby designated Ordinance No. 2018/2019-01, shall be as set forth in Exhibit "A," attached hereto and incorporated herein by this reference. Pursuant to state law, Ordinance No. 2018/2019-01 shall not go into effect unless it is approved by two-thirds of the votes cast by voters of the District voting upon the question of its approval.
5. The Board hereby calls a special election for Tuesday, November 6, 2018, and directs that the foregoing proposition shall be submitted to voters of the District at the election in the following manner:
 - (a) There shall be included on the ballot to be marked by the voters of the District, in addition to any other matters required by law, ballot language in the following form:

"To continue to provide fire and emergency services, shall Glen Ellen Fire Protection District Ordinance No. 2018/2019-01, authorizing the District to levy a special tax based on use codes shown on Attachment "A" of the Ordinance of \$200.00 for residential properties; \$100.00 for agricultural land; and \$0.10 per square foot for commercial properties, raising approximately \$387,000 annually until repealed; and increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, be approved?"

(b) The ballot to be used at the election shall be both as to form and matter contained therein such as may be required by law. On the ballot, in addition to any other printed matter required by law, opposite the measure to be voted upon and to its right, the words "yes" and "no" shall be printed on separate lines with voting squares.

(c) The Sonoma County Registrar of Voters is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary to properly and lawfully conduct the election.

(d) The Sonoma County Registrar of Voters shall give all notices required by law.

(e) Arguments for and against the measure may be, and other analyses provided for by law shall be, submitted in accordance with law.

(f) It is hereby requested that the election be consolidated with any other election held on the same date in territory that is the same or in part the same.


(g) The canvass of ballots cast at the election shall be conducted in accordance with law.

6. The Clerk of the Board is directed to forward a certified copy of this resolution to the Sonoma County Board of Supervisors and to the Sonoma County Registrar of Voters.

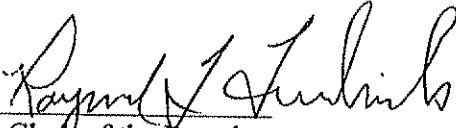
THE FOREGOING RESOLUTION was introduced at a meeting of the Board on July 30, 2018 by Director VAN FLEET, who moved its adoption, seconded by Director FREDRICKS, and ordered adopted by the following vote:

AYES: 3 NOES: 1 ABSTAIN: ABSENT: 1

WHEREUPON, the President declared the foregoing resolution adopted, and **SO ORDERED**.



President, Board of Directors
Glen Ellen Fire Protection District

Attest: 

Clerk of the Board

EXHIBIT "A"

ORDINANCE NO. 2018/2019-01

**AN ORDINANCE OF THE GLEN ELLEN FIRE PROTECTION DISTRICT
AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX**

The people of the Glen Ellen Fire Protection District ordain as follows:

SECTION I. DEFINITIONS.

For the purposes of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

"Special Tax" means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

"Board of Directors" means the Board of Directors of the Glen Ellen Fire Protection District.

"District" means the Glen Ellen Fire Protection District in Sonoma County, California.

"Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Sonoma, or an assessment of a structural property on the unsecured tax rolls of the County of Sonoma, or an assessment made by the State Board of Equalization.

SECTION II. 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 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

SECTION III. DETERMINATION OF NECESSITY.

The amount of revenue available to the District from property taxes may be inadequate to meet the future cost of continuing to provide fire and emergency services pursuant to Section

SECTION VIII. NOTICE OF HEARING.

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

SECTION IX. COLLECTION.

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Sonoma. The Sonoma County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Sonoma County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the California Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

SECTION X. SEVERABILITY CLAUSE.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the Glen Ellen Fire Protection District hereby declare that they would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION XI. EFFECTIVE DATE.

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 6, 2018.

APPROVED, by a two-thirds vote of the voters of the Glen Ellen Fire Protection District at the special election held on November 6, 2018, and

Attachment "A"

EXHIBIT A

Glen Ellen Fire Protection District 2018 Special Tax

Parcel - Use Codes**

Use Code Summaries	Rate Per APN	Rate Per Additional Unit	Charge Base
Single Family Residential	\$200	\$100	Flat Rate
Multi-Family Residential	\$200	\$100	Flat Rate
Hotel/Motel Lodging	\$200	\$100	Flat Rate
Mobile Home/Campground Spaces	\$200	\$50	Space
Clubs and Lodge Halls	\$200	N/A	Flat Rate
Agricultural Land (No Structures)	\$100	N/A	Flat Rate
Vacant Land	\$100	N/A	Flat Rate
Commercial/Industrial	\$0.10	N/A	SQ FT
Warehouse	\$0.10	N/A	SQ FT

Use Code Classification Details	(as adopted and amended by the County of Sonoma)
Mobile Home/Campground Spaces	090, 091, 092, 093, 681
Vacant Land	000, 001, 002, 003, 004, 005, 006, 020, 040, 050, 100, 101, 080, 081, 082, 301, 302, 510, 570, 580, 680, 810, 812, 850, 851, 860, 870, 862, 871, 890, 891
Agricultural Land	420, 422, 522, 540, 560
Single Family Residential	010, 013, 014, 015, 016, 017, 018, 022, 023, 051, 054, 055, 056, 411, 421, 423, 425, 451, 471, 483, 501, 541, 546, 555, 561
Multi-Family Residential	011, 021, 031, 032, 034, 035, 041, 042, 044, 045, 046, 047, 052, 057, 502, 511, 521, 523, 558, 750, 751, 752
Hotel/Motel/Lodging	060, 063, 066, 067, 068
Commercial/Industrial	062, 071, 110, 111, 112, 113, 120, 121, 140, 141, 152, 154, 170, 171, 175, 178, 179, 190, 193, 198, 201, 202, 210, 213, 214, 231, 240, 250, 254, 255, 259, 260, 262, 263, 280, 281, 283, 290, 291, 310, 311, 330, 331, 332, 350, 361, 370, 380, 381, 391, 393, 480, 481, 482, 590, 610, 630, 640, 661, 720, 722, 770, 811, 812, 830
Warehouse	320, 329, 352, 353, 394
Clubs and Lodge Halls	640, 710

WINDSOR FIRE PROTECTION DISTRICT
 PROPOSED TAX SUMMARY 2006-07
 EXHIBIT A

WINDSOR FIRE PROTECTION DISTRICT 2006 SPECIAL TAX PARCEL - USE CODES PARCEL - USE CODES				
USE CODE SUMMARIES	RATE PER APN	RATE PER SPACE	CHARGE BASE	CAP MAX LIMIT
MOBILE HOME SPACES	N/A	\$36.00	FLAT	N/A
VACANT LAND	\$36.00	N/A	FLAT	N/A
SINGLE FAMILY RESIDENTIAL	\$0.04	N/A	SQ FT	\$300
MULTI-FAMILY RESIDENTIAL	\$0.04	N/A	SQ FT	\$15,000
HOTEL/MOTEL/LODGING	\$0.05	N/A	SQ FT	\$15,000
COMMERCIAL/LIGHT INDUSTRIAL	\$0.05	N/A	SQ FT	\$3,000
WAREHOUSE	\$0.06	N/A	SQ FT	\$3,000
HEAVY INDUSTRIAL	\$0.09	N/A	SQ FT	\$3,000

USE CODE CLASSIFICATION DETAILS	(as adopted and amended by the County of Sonoma)
MOBILE HOME SPACES	090, 091, 092
VACANT LAND	000, 001, 002, 003, 005, 006, 040, 050, 100, 101, 080, 081, 082, 016, 301, 302, 420, 422, 510, 522, 540, 560
SINGLE FAMILY RESIDENTIAL	010, 013, 014, 015, 016, 017, 018, 022, 023, 051, 052, 054, 055, 056, 421, 423, 425, 471, 541, 546, 561
MULTI-FAMILY RESIDENTIAL	021, 011, 031, 032, 034, 035, 041, 042, 044, 046, 511, 521, 523, 751, 752
HOTEL/MOTEL/LODGING	063, 066, 067
COMMERCIAL/LIGHT INDUSTRIAL	110, 112, 113, 120, 121, 140, 141, 152, 154, 170, 171, 175, 178, 178, 190, 193, 198, 201, 202, 210, 213, 214, 240, 250, 255, 260, 262, 263, 283, 290, 291, 311, 350, 481, 482, 610, 630, 640, 710, 720, 722
WAREHOUSE	320, 329, 352, 353, 394
HEAVY INDUSTRIAL	254, 259, 280, 281, 310, 330, 331, 332, 361, 370, 380, 381, 391, 393

ATTACHMENT "A"

EXHIBIT A

MONTE RIO FIRE PROTECTION DISTRICT 2018 SPECIAL TAX
PARCEL - USE CODES**

USE CODE SUMMARIES	RATE PER APN	RATE PER ADDITIONAL UNIT*	CHARGE BASE
MOBILE HOME/CAMPGROUND SPACES	\$140.00	\$30.00	SPACE
VACANT LAND	\$70.00	N/A	FLAT RATE
SINGLE FAMILY RESIDENTIAL	\$140.00	N/A	FLAT RATE
MULTI-FAMILY RESIDENTIAL	\$140.00	\$70.00	UNIT
HOTEL/MOTEL/LODGING	\$350.00	N/A	FLAT RATE
COMMERCIAL/INDUSTRIAL	\$350.00	N/A	FLAT RATE
WAREHOUSE	\$350.00	N/A	FLAT RATE
TIMBERLAND	\$70.00	\$1.00	ACRE
CLUBS AND LODGE HALLS		N/A	FLAT RATE

* Total tax shall not be less than the Single Family Residence rate when calculated by unit

USE CODE CLASSIFICATION DETAILS	(as adopted and amended by the County of Sonoma)
MOBILE HOME/CAMPGROUND SPACES	090, 091, 092, 093, 881,
VACANT LAND	000, 001, 002, 003, 004, 005, 006, 016, 040, 050, 100, 101, 080, 081, 082, 301, 302, 420, 422, 510, 522, 540, 560, 570, 580, 680, 810, 812, 850, 851, 860, 870, 882, 871, 890, 891,
SINGLE FAMILY RESIDENTIAL	010, 013, 014, 015, 016, 017, 018, 022, 023, 061, 064, 055, 056, 421, 423, 425, 471, 541, 546, 555, 561,
MULTI-FAMILY RESIDENTIAL	021, 011, 031, 032, 034, 035, 041, 042, 044, 046, 052, 057, 511, 521, 523, 558, 751, 752,
HOTEL/MOTEL/LODGING	060, 063, 066, 067, 068,
COMMERCIAL/INDUSTRIAL	062, 071, 110, 112, 113, 120, 121, 140, 141, 162, 164, 170, 171, 175, 178, 179, 190, 193, 198, 201, 202, 210, 213, 214, 231, 240, 250, 254, 255, 269, 280, 282, 283, 280, 281, 283, 290, 291, 310, 311, 330, 331, 332, 350, 381, 370, 380, 381, 391, 393, 481, 482, 610, 630, 640, 661, 710, 720, 722, 830,
WAREHOUSE	320, 329, 352, 353, 394,
CLUBS AND LODGE HALLS	640,
TIMBERLAND	550, 554, 556, 557, 559,
EXCLUDED	640, 770,

**Where there are multiple land uses on a parcel, more than one land use classification may be applied to the parcel if necessary to reflect the risk associated with the parcel.