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SAN JOAQUIN COUNTY

**WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 19-01  
A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT OF SAN JOAQUIN  
COUNTY**

**A RESOLUTION ORDERING AN ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF THE ELECTION, FOR AN ELECTION TO BE HELD IN THE WATERLOO MORADA RURAL COUNTY FIRE PROTECTION DISTRICT ON MAY 7, 2019, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL FIRE TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES, TO ADOPT INTENDED BALLOT LANGUAGE, TO APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, AND TO REQUEST ELECTION SERVICES BY THE SAN JOAQUIN COUNTY ELECTIONS DEPARTMENT**

**WHEREAS**, the Board of Directors (the "Board") of the Waterloo Morada Rural County Fire Protection District of San Joaquin County (the "District") is authorized and charged to provide emergency response and fire protection services; and

**WHEREAS**, the Board of the Waterloo Morada Rural County Fire Protection District has determined that it is in the best interest of the community that the District continues providing necessary fire protection and emergency medical response services; but that the cost to provide adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

**WHEREAS**, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

**WHEREAS**, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

**WHEREAS**, the resolution of the governing body of the city or district shall specify the services requested; and

**WHEREAS**, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

**WHEREAS**, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

**WHEREAS**, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition or office to be filled is to appear upon the same ballot as that provided for the statewide election, the district, city or other political subdivision shall,

at least 88 days prior to the date of the election, file with the Board of Supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

**WHEREAS**, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling for the election; and

**WHEREAS**, various district, county, state and other political subdivision elections may be or have been called to be held on May 7, 2019; and

**WHEREAS**, the Board has determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain fire protection and emergency medical response services; and

**WHEREAS**, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District; and

**WHEREAS**, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

**WHEREAS**, Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments;

**NOW, THEREFORE, BE IT RESOLVED THAT:**

**SECTION 1. Call and Consolidation of Election.** The Board hereby orders an election be called and consolidated with any and all elections also called to be held on May 7, 2019 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the requests the Board of Supervisors of the County of San Joaquin to order such consolidation under Elections Code Section 10401 and 10403. This election is for the purpose of submitting to the qualified voters within the District, the question of the adoption of a special tax for fire protection and emergency response services.

**SECTION 2. Submission of the Special Tax to Voters and Voter Approval Requirement.** The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Waterloo Morada Rural County Fire Protection District for their approval or rejection. The voter approval requirement is two-thirds, so the special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein. If approved by the voters, the special tax shall continue until repealed by the Board or by the voters.

**SECTION 3. Request for Services.** Pursuant to Elections Code Section 10002 the Board hereby requests the Board of Supervisors to permit the San Joaquin County Elections Department to provide any and all services necessary for conduction and election and agrees to pay for said services in full. The Board directs that the election be held on May 7, 2019, pursuant to Elections Code section 10418, with the ballot prepared by the Registrar of Voters of the County of San Joaquin (the "Election Official"). The exact form of

said question is set forth in Exhibit A. Said Election shall be held and conducted in conformity with the uniform District Election Law (Election Code Section 10402 et seq.).

**SECTION 4. Ballot Question.** The San Joaquin County Elections Department shall conduct the election for the following measure to be voted on at the May 7, 2019 election:

To maintain rapid emergency response services, protect homes and businesses from fire, ensure our Fire District remains locally-controlled, support re-opening of second fire station and replace outdated equipment/apparatus; shall the Waterloo Morada Rural County Fire Protection District impose an annual special tax at the following maximum rates: \$0.07/sq. ft.: residential units; \$0.10/sq. ft.: commercial buildings; \$12.00/parcel: vacant, agricultural; and other rates for other land-uses; generating approximately \$1,300,000 annually, with no annual increases, and nine year sunset?

**SECTION 5. Request to Print Measure Text.** The San Joaquin County Elections Department is requested to print full measure text in Exhibit A exactly as filed or indicated on the filed document in the Voter Guide for the May 7, 2019 election. Cost of printing and distribution of the measure text will be paid for by the District.

**SECTION 6. Authorization for Appropriations Limit Increase.** To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

**SECTION 7. Effective Date of the Special Tax.** This special tax shall be deemed established and shall be in effect as of the day following the election date of May 7, 2019, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and approved by the Board. The special tax shall be levied against all taxable real property and gas well components within the District beginning with the 2019-2020 fiscal year. If approved by the voters, the special tax shall continue for a period of nine (9) years.

**SECTION 8. Use and Accountability of the Special Tax Proceeds.** The special tax shall be used solely for the purpose of providing fire protection, including both fire prevention and suppression; for emergency medical response services within the District; for additional staffing, equipment, training; for the re-opening of a second fire station; public fire prevention programs; for any responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and for any incidental expenses related to the collection of the tax.

**SECTION 9. Annual Reporting.** In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the Board at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

**SECTION 10. Levy, Collection, and Deposit of the Special Tax.** Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of

**SECTION 1.** San Joaquin property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District 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 in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

**SECTION 2. Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**SECTION 3. Validation Pursuant to Code of Civil Procedure Section 860 et seq.** Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void, or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the Waterloo-Morada Rural County Fire Protection District on January 15, 2019 by the following vote:

AYES: Clay Titus, Marc Youngblood, William Snyder, Ralph Lucchetti and Ryan Haggerty

NOES:

ABSTAINED:

ABSENT:

By:

  
\_\_\_\_\_  
Clay Titus, President

  
\_\_\_\_\_  
William Snyder, Secretary

## **EXHIBIT A**

### **TEXT OF THE BALLOT MEASURE**

The question submitted to the voters shall read substantially as follows:

To maintain rapid emergency response services, protect homes and businesses from fire, ensure our Fire District remains locally-controlled, support re-opening of second fire station and replace outdated equipment/apparatus; shall the Waterloo Morada Rural County Fire Protection District impose an annual special tax at the following maximum rates: \$0.07/sq. ft.: residential units; \$0.10/sq. ft.: commercial buildings; \$12.00/parcel: vacant, agricultural; and other rates for other land-uses; generating approximately \$1,300,000 annually, with no annual increases, and nine year sunset?

**AN ORDINANCE OF THE WATERLOO MORADA RURAL COUTNY FIRE PROTECTION DISTRICT  
PARCEL TAX  
FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES  
(FULL TEXT OF SPECIAL TAX MEASURE)  
ORDINANCE # 2019-01**

The people of the Waterloo Morada Rural County Fire Protection District do ordain as follows:

Section 1. Findings

The District hereby finds and declares that the District's ability to provide services depends upon the availability of funds to support those services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is responsible for emergency medical response and fire protection services to the communities of Waterloo Morada; within San Joaquin County.

Section 2. Authorized Special Tax Purposes

The Waterloo Morada Rural County Fire Protection District will provide prompt local fire protection and emergency medical response services within the Waterloo Morada Rural County Fire Protection District; will have firefighters that are available to respond to all emergencies; will train and equip firefighters; will hire additional staffing to replace the lost positions; and will provide funds for the re-opening of a second fire station.

Section 3. Definitions

"Acre" means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or, if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and GIS (Geographic Information System) data.

"Agricultural" means each parcel within the District that is used for agricultural purposes.

"Board" means District Board of Directors.

"Commercial" means each parcel within the District that contains a significant improved structure with a commercial or industrial land use.

"Gas Wells" means fixed components located on property designed for the purpose of producing natural gas, storage of natural gas, or other petroleum products.

"Mobile Home Residential Lots" means any space, pad or other area provided in any mobile home park for Mobile homes.

"Residential" means each parcel within the District that contains a significant improved structure with a residential land use (e.g., with water, power, sewer, utilities, bathrooms, etc.).

"Vacant" means taxable unimproved land within the District that does not contain a significant improved structure (e.g., with water, power, sewer, utilities, bathrooms, etc.).

#### Section 4. Special Tax Rate

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and equipment and capital improvement expenditures to accomplish the foregoing purposes. The District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

<b>Property Type</b>	<b>Rate</b>
Residential Dwelling	\$0.07 per square foot of building area
Commercial Residential	\$0.07 per square foot of building area
Commercial	\$0.10 per square foot of building area
Industrial	\$0.10 per square foot of building area
Vacant Residential Lots (Unimproved, parking lot, agricultural)	\$12.00 per parcel
Vacant Commercial Lots	\$35.00 per parcel
Vacant Industrial Lots:	
1. 0.01 acre to 10 acres	\$50.00 per parcel
2. 10.01 acres to 20 acres	\$75.00 per parcel
3. 20.01 acres or greater	\$125.00 per parcel
Gas Wells	\$25.00 per component
State Board of Equalization*	\$10.00 per acre unit
Mobile Home Residential Lots	\$20.00 per parcel

\* Each lot shall be rounded up to the next even acre; 1.01 acres equal 2 acres, 2.65 acres equal 3 acres, etc.

Taxable parcels are those parcels that appear on the annual secured San Joaquin County property tax roll and are billable for Waterloo Morada Rural County Fire Protection District services.

#### Section 5. Collection

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax. For Fiscal Year 2019-20 and thereafter, the special tax shall be collected by the San Joaquin County Tax Collector in the same manner as, together with, and subject to the same penalties and interest as the regular County ad valorem property tax bill. Any unpaid taxes shall be subject to the same penalties for non-payment as are other District taxes, fees and/or charges. Any property owner owing money to the District under this ordinance shall be liable in an action brought in the name of the District for the collection of such amount, together with any penalties and interest.

#### Section 6. Separate Accounting and Expenditure.

The special tax revenues shall be deposited into a separate account for exclusive use by the Waterloo Morada Rural County Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors.

#### Section 7. Annual Reporting.

The District will cause to be filed an annual report with its Board, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Section 8. Interpretation and Amendment

Interpretations may be made by the Board by resolution for purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the May 7, 2019 election shall become effective only if approved by two-thirds vote of the District voters voting on the issue.

Section 9. Appeals

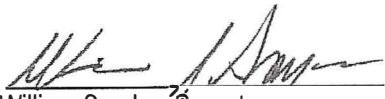
Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

I certify that this ordinance was adopted by a two-thirds vote of the people of the Waterloo Morada Rural County Fire Protection District on May 7, 2019.

By:

  
\_\_\_\_\_  
Clay Titus, President

Attest:

  
\_\_\_\_\_  
William Snyder, Secretary