



# ZAYANTE FIRE PROTECTION DISTRICT

7700 E. Zayante Rd  
Felton Ca. 95018

## EXHIBIT A

### ORDINANCE NO. 2024-1\_

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

THE PEOPLE OF THE ZAYANTE FIRE PROTECTION DISTRICT HEREBY 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 Zayante Fire Protection District ("District") on all nonexempt parcels of real property in the Zayante 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 fire protection services, including providing the necessary personnel, the acquisition, maintenance and replacement of necessary apparatus, and vehicles, and any related reserves.

#### Section 2. Special Parcel Tax Imposed – Initial Tax Rate.

A special parcel tax for the purpose specified in Section 5 of this Ordinance shall be imposed on all nonexempt parcels of real property in the Zayante 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 for fiscal year 2025-2026 year shall be based on the use of each parcel of taxable property in accordance with the schedule below:

Parcel Use Category	Total Annual Charge
A. Vacant/Unimproved Parcel – Less Than 5 Acres:	\$50.00
B. Vacant/Unimproved Parcel – 5 Acres or More:	\$100.00
C. Residential Parcels	\$290.00
D. Commercial/Industrial	\$290.00
E. Other Improved Parcels	\$290.00

The records of the Santa Cruz 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.

For the purposes of this Ordinance, the following terms shall have the following meanings:  
"Vacant/Unimproved" shall mean any vacant land or unimproved property.

"Residential Parcel" shall mean a parcel containing a single dwelling unit or multiple dwelling units including, but not limited to, duplexes or apartments.

"Commercial/Industrial" shall mean commercial or institutional uses including but not limited to stores and retail businesses, offices, restaurants and bars, service stations, auto repair, hotels, motels, day care facilities, manufacturing, packaging, shipping, recycling, wood products, energy production, and similar uses.

"Other Improved Parcel" shall mean any parcel that contains a structure over 120 square feet or receiving water, sewer or other utility service.

"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 Santa Cruz.

#### 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, as may be adjusted pursuant to Section 4, below. The special parcel tax shall not be measured by the value of property.

#### Section 4. CPI Adjustment.

The maximum special tax rates specified in Section 2 may be adjusted annually by the Board of Directors by an increment not to exceed the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the prior year, measured April-April, for the San Francisco-Oakland-Hayward Region.

#### Section 5. Special Fund, Use of Tax Proceeds.

The proceeds of the special parcel tax imposed by this Ordinance shall be placed in the Zayante Fire Protection District Fire Protection Tax Fund (Object 40196) in the County of Santa Cruz Finance Enterprise System, and shall be applied for 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 Santa Cruz County on behalf of the District. The Santa Cruz County Tax Collector may deduct reasonable administrative costs incurred in collecting the special parcel tax before remittance 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.

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, except as authorized by Section 4, 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. 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 11. 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 the provisions of this Ordinance are declared to be severable. The Board of Directors of the District, and the electorate by initiative, 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 12. 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 13. Duration of Special Parcel Tax.**

The authority to levy the special parcel tax 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 14. 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 Zayante Fire Protection District voting on the 5<sup>th</sup> day of November, 2024.

By:

  
Chair

Attest:

  
Board Secretary