

## **Redwood Coast Fire Protection District (Point Arena Area)**

The Redwood Coast Fire Protection District (District) is managed primarily by volunteers and funded by property owners within the District. Concerns arose regarding the District's method of billing property owners. A change in the method of assessment has been proposed. The Grand Jury supports the new proposal.

### **Method of Investigation**

Grand Jury interviewed the District General Manager and Board of Directors (Board) members, residents of the District, an absentee property owner, the County Assessor/Registrar of Voters, a Deputy County Counsel, and the Assistant District Attorney. The Grand Jury toured the Redwood Coast facility. Documents reviewed included: District Ordinances No. 96-02 and No. 2000-01, minutes and agenda of two board meetings, newspaper articles, Measure P election information, District's explanation of use codes, tax comparison of 1999-2000 versus 2000-2001 taxes, and proposed changes for a new election.

### **Background Information**

In 1997, the District was approved by voters to provide fire protection and emergency medical services in the Point Arena area. A tax was imposed on property owners to fund the District.

### **Findings**

- 1. The District is managed by a volunteer board, volunteer firefighters, and one salaried General Manager.**

**Response (Redwood Coast Fire Protection District Board of Directors):** The Board agrees with all findings (1 thru 13)

- 2. Measure P, passed by voters in June 1997 with a 67.2% majority, formed the District. Only registered voters in the District were allowed to vote. Absentee property owners were not eligible to vote.**
- 3. Measure P imposed a tax of up to \$85 per "benefit unit."**
- 4. At this time, property owners are taxed at \$40 for each benefit unit. Benefit units are "based on the use or the right of use of each legal parcel, and to the extent practical, upon the costs of providing services associated with each parcel..." (Redwood Fire District, Ordinance No. 2000-01).**
- 5. The parcels cannot be taxed according to the property values.**
- 6. The District adopted the County Assessor's use codes for identifying benefit use. The Assessor's codes were intended for Assessor's office internal use only. They were never intended to calculate taxes.**

7. **When assigning use codes, the District’s Board must adhere to the standards that were implemented by voters in Measure P.**
8. **Ordinance No. 2000-01 states: “Units of benefit, as listed herein, shall be assessed on all real property (except that of Federal, State or Government agencies) within the boundaries of the Redwood Coast Fire Protection District.”**
9. **There are 1509 assessor’s parcels and 620 pay no tax. Therefore, about 41% of all assessor’s parcels are not taxed.**
10. **The current method of District taxation of unimproved parcels is inequitable. Property with use codes “range lands,” “timber lands,” and “dry classified lands” are not taxed, while other unimproved parcels, such as “recreation residential” are taxed \$120 to \$160 per year.**
11. **Any change to the method of District taxation must be passed by 2/3 of the voters.**
12. **The Board approved a proposal to the voters dated May 1, 2001, to change the method of taxation, including the following: “The basic ground rules...are:**
  - **Parcels with a total assessed value < \$1000 are not taxed.**
  - **All vacant parcels are assessed 1 unit regardless of size or zoning. [Note: Final version of the proposal changes vacant parcels to 1/2 unit each]**
  - **Residential dwellings, in addition to the primary use, are assessed [an additional] 1/2 unit each...”**
13. **The Board does not have a written procedure for handling disputes regarding imposed taxes.**

### **Recommendations**

- A. **All parcels that receive benefits from the District pay for fire protection services. (Findings 1-11)**
- B. **The Board proposal be placed on the ballot in November, 2001 and the voters approve the ballot measure. (Findings 11-12)**

**Response (Redwood Coast Fire Protection District Board of Directors):**  
Recommendations A and B are correct. A new ballot measure has been crafted and will be placed on the November 6, 2001, ballot for voter approval. It changes the existing tax structure to more equitably tax undeveloped and developed properties within the District. The measure must pass by a minimum 2/3 vote of the voting public.
- C. **The Board develop a written procedure for handling disputes regarding imposed taxes. (Finding 13)**

**Response (Redwood Coast Fire Protection District Board of Directors):** The Board is drafting a procedure for handling tax disputes and will consider the adoption of a procedure at their August 7<sup>th</sup>, 2001, regular meeting. In anticipation that it may take more than one meeting to finalize a procedure, the matter will be placed on subsequent agendas until an adopted procedure is in place.

### **Comment**

The Grand Jury applauds the citizens who make the District possible through volunteer labor.

### **Response Required**

Redwood Coast Fire Protection District Board of Directors

