

**ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT
FULL TEXT OF MEASURE S**

THE BOARD OF DIRECTORS OF THE ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT PROPOSES TO CHANGE THE UNIFORM SCHEDULES AND RATES FOR A SPECIAL FIRE AND RESCUE TAX

Whereas, Government Code Section 53978 and article XIII A of the California Constitution authorizes the Albion-Little River Fire Protection District to determine and levy a special tax for fire protection, suppression, prevention, and related services; and

Whereas, at its special meeting on July 11, 2024 the Board of Directors of the Albion-Little River Fire Protection District shall consider adoption of ordinance 05-15-24 revised.

Whereas, This ordinance shall (1) Repeal the existing special tax of \$75.00 per unit, (2) Replacing it with a special tax not to exceed \$300.00 per unit, increasing 2% annually, and a proposed tax, for all units of the special tax per year shall be assessed on all real property (except that of Federal, State, or Government agencies or other property that is exempt from taxation) within the boundaries of said Albion-Little River Fire Protection District. The special tax shall be used to maintain and improve the current level of fire protection, prevention, suppression, emergency medical, hazardous materials response, search, and rescue services. In addition, the increase will be directed toward procuring, equipping, operating, and maintaining equipment and infrastructure and for the purpose of training and paying salaries of personnel or any related services. (3) Increase the appropriations limit by the increase of revenue raised by the tax. The Board of Directors of the Albion-Little River Fire Protection District shall establish charge(s) from time to time, subject, however, to the maximum units of tax herein. EACH UNIT OF SPECIAL TAX SHALL BE \$300.00 EACH FISCAL YEAR, increasing 2% annually; and

Whereas, the tax shall be collected in the same manner provided by statute for the collection of property tax; and

Whereas, each year prior to the imposition of said tax, the District's Board of Directors shall cause a report to be prepared, showing each parcel, the owner(s) thereof, and the proposed levy thereon. At said meeting the Board of Directors shall make such corrections to the tax proposed to be levied as may be required to conform to the fees as set forth herein; and

Whereas, if a two-thirds voter approval is cast, the special tax will become effective concurrent with the 2025/2026 Property Tax billing cycle with a rate of \$300.00 per unit, increasing 2% annually; and

Whereas, if any section, subsection, sentence, phrase or clause of the Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The Directors of the District here declare that they would have adopted the Ordinance and each section despite the fact that one or more section, subsection, phrases or clauses be declared invalid;

Now Therefore Be It Resolved, that the foregoing uniform schedules and rates, attached hereto as Exhibit 1, shall be applied to the parcels within the District; and

Be It Further Resolved, that this ordinance shall take effect immediately upon its confirmation by the voters in the District. Special tax increase must be approved by two-thirds vote of the voters of the Albion-Little River Fire Protection District at the special election held November 5, 2024.

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EXHIBIT 1

SPECIAL FIRE AND RESCUE TAX

The Special Fire and Rescue Tax is based on \$300.00 per unit, increasing 2% annually. A unit is defined as the billable measure. The Board of Directors of the Albion-Little River Fire Protection District has assigned a number of units to each type of property usage based on relative fire and emergency response risk.

Schedule of Parcel Units

Type of Property	Number of Units
Residential	1 – Unimproved +1 per Improvement
Institutional and Miscellaneous	3 per Improved Parcel
Retail Stores, Office, Wholesale Outlets, Nursery, Light Manufacturing	3
Restaurants	6
Service Stations	5
Hotels, Motels, Campgrounds	2 + 1/2 per Room
Trailer Parks and Modular Homes	2 + 1 per Residence
Nonresidential – Timber Production, Forest Land, Range Land	30 acres per unit
Vacation Rentals	+ 1 per Improvement

Properties with more than one usage will be taxed at the cumulative number of applicable units. The Board will assign unit values to new usage codes as required.

**IMPARTIAL ANALYSIS
MEASURE S IMPARTIAL ANALYSIS**

This Measure was placed on the ballot by the Board of Directors (“Board”) of the Albion-Little River Fire Protection District (“District”) for approval by the voters of an ordinance imposing a special tax for fire protection and prevention, that would replace the existing special tax of \$75.00 per unit with a maximum of \$300.00 per unit, thereafter, increasing 2% annually. This ordinance was adopted pursuant to California Government Code section 53978 which authorizes fire protection districts to adopt, by ordinance, a special tax for fire protection and prevention with approval of two-thirds of the voters of the district. A unit is defined as a billable measure. The Schedule of Parcel Units is set forth below:

Type of Property	Number of Units
Residential	1 – Unimproved +1 per Improvement
Institutional and Miscellaneous	3 per Improved Parcel
Retail Stores, Office, Wholesale Outlets, Nursery, Light Manufacturing	3
Restaurants	6
Service Stations	5
Hotels, Motels, Campgrounds	2 + 1/2 per Room
Trailer Parks and Modular Homes	2 + 1 per Resident
Nonresidential – Timber Production, Forest Land, Range Land	30 acres per Unit
Vacation Rentals	+ 1 per Improvement

Properties with more than one usage will be taxed at the cumulative number of applicable units. The Board will assign unit values to new usage codes as required.

The Measure would also increase the appropriations limit by the increase of revenue raised by the tax.

A two-thirds (2/3) vote is required for the approval of the increase in the special tax prior to becoming effective. The revenue generated by the special tax is to be used to maintain and improve the current level of fire protection, prevention, suppression, emergency medical, hazardous materials response, and search and rescue services. In addition, the increase will be used toward procuring, equipping, operating and maintaining equipment and infrastructure, and for the purpose of paying salaries of personnel or any related services.

If passed, the tax will become effective concurrent with the 2025/2026 Property Tax billing cycle.

A “YES” vote will authorize the increase of the special tax for each class of improvement or use as depicted in Ordinance No. 05-15-24 from the current \$75.00 per unit to \$300.00 per unit and increase the appropriations limit.

A “NO” vote will disallow the special tax and appropriations limit increases.

DATED: July 18, 2024

s/Charlotte E. Scott
CHARLOTTE E. SCOTT
County Counsel, County of Mendocino

THIS SECTION WAS INTENTIONALLY LEFT BLANK.

**ARGUMENT IN FAVOR OF
MEASURE S**

As a 100% volunteer fire department, except the Fire Chief and ½ Administrative position, your neighbors in the Albion Little River Fire Protection District donate their time to train and respond to over 250 incidents per year. The existing special assessment was enacted by voters in 2014. Since then, inflation has substantially reduced our buying power, and firefighter training and health and safety requirements have increased. Current revenue is insufficient to meet increasing call volume and this money is spread thin to cover all aspects of emergency response including engines, water trucks, rescue vehicles, medical supplies hazmat equipment, station maintenance, training, fire science classes, fuel, insurance, hose, ladders, personal protective equipment, radios, pagers, auto extrication tools and water supply.

We currently maintain stations on three ridges in five locations, which assists district residents with fire protection and helps property owners acquire fire insurance. The most important responsibility of a fire-rescue department is to be prepared for a response of any type at any time. Without passage of Measure S, we will have to make painful decisions; it will not be feasible to maintain present capabilities. Measure S would increase the total revenue to approximately \$668,000 supporting personnel staffing, improved facilities and equipment, all which enable improved first responder response times and effectiveness thereby offering greater protection for residents.

When weighing the added tax burden, residents should contemplate what types of resources they want available to their families should they call 911.

We are calling on you, so you can call on us: Vote Yes on Measure S.

s/Michael Rees
Michael Rees
Chief Albion Little River Fire Protection District

s/Chuck Greenberg
Chuck Greenberg
Board President, Albion Little River Fire Protection District

s/Pam Linstedt
Pam Linstedt
Board Member, Albion Little River Fire Protection District

s/Lee Welty
Lee Welty
Board Member, Albion Little River Fire Protection District

s/Steve Acker
Steve Acker
Board Member, Albion Little River Fire Protection District

NO ARGUMENT AGAINST THIS MEASURE WAS SUBMITTED.