

**A RESOLUTION AUTHORIZING THE PLUMAS COUNTY CLERK TO CONDUCT A SPECIAL VOTE BY MAIL ELECTION ON MARCH 6, 2012, WITHIN THE BOUNDARIES OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT PLACING A MEASURE BEFORE THE VOTERS IN THE DISTRICT, TO SUPPORT AN ANNUAL SPECIAL PROPERTY TAX WITH ALL REVENUE STAYING IN THE COMMUNITY FOR LOCAL FIRE PROTECTION AND EMERGENCY MEDICAL RESPONSE SERVICES**

**WHEREAS**, the Plumas Eureka Community Services District (hereinafter "District") has adopted and forwarded to the County Clerk a resolution (see copy attached hereto and made part of), requesting that the Plumas County Board of Supervisors authorize the Plumas County Clerk to conduct a special election on March 6, 2012, as set forth in Resolution #2011-84, as follows:

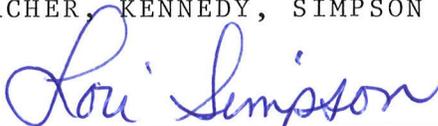
"To maintain local fire protection and emergency medical response services for properties within the Plumas Eureka Community Services District, so that victims of heart attack, stroke, car accidents and other medical emergencies can receive rapid response care, and to keep property insurance rates manageable, do you support an annual special property tax with all revenue staying in our community, for local fire protection and emergency medical response services?"

**NOW, THEREFORE, BE IT RESOLVED** by the Plumas County Board of Supervisors as follows:

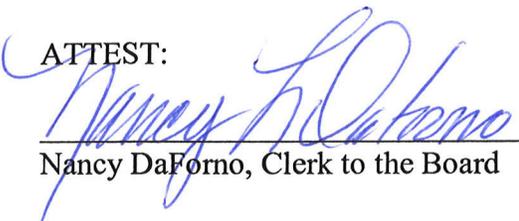
1. The ballot measure set forth in the attached Resolution #2011-84, authorized by the Board of Directors of the Plumas Eureka Community Services District, which is incorporated herein by reference in its entirety, including the Full Text of the Special Tax Measure which shall be included in the Sample Ballot & Voter Information Guide, is hereby set for March 6, 2012, for a Special Vote By Mail Election and shall require a two-thirds vote of the voters voting to approve the tax.
2. The Plumas County Clerk is requested to conduct a Vote By Mail election within the boundaries of the Plumas Eureka Community Services District, including preparation and publications of all legal notices, providing necessary supplies and equipment, preparation of official ballots, canvassing the returns and taking all other necessary steps required under state and local law in conducting an election. The Plumas County Clerk, Registrar of Voters is authorized to recover expenses for any election service performed, by advance payment or reimbursement from the District.

The foregoing resolution was adopted on 11/15/11, at a regular meeting of the Plumas County Board of Supervisors, by the following vote:

AYES: SUPERVISORS SWOFFORD, THRALL, MEACHER, KENNEDY, SIMPSON  
NOES: NONE  
ABSENT: NONE

  
\_\_\_\_\_  
Chair of the Board of Supervisors

ATTEST:

  
\_\_\_\_\_  
Nancy DaForno, Clerk to the Board

# Plumas Eureka Community Services District

## RESOLUTION #2011 - 84

**RESOLUTION TO ENACT THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT SPECIAL TAX ON ALL TAXABLE REAL PROPERTY FOR THE PURPOSE OF PROVIDING FIRE PROTECTION AND EMERGENCY MEDICAL RESPONSE SERVICES INCLUDING FIRE PREVENTION AND SUPPRESSION, RESCUE AND OTHER SERVICES; AND TO CALL AN ELECTION THEREON.**

**WHEREAS**, the Board of the Plumas Eureka Community Services District (the "Board") has determined that it is in the best interests of the District's citizens to prevent significant cutbacks and provide the appropriate level of fire protection and emergency services for our community; that the cost to maintain such 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**, it is desirable that the special all mail district election be conducted by the County of Plumas Election Department and it is necessary for the District to request services of the County; and

**WHEREAS**, all necessary expenses in performing these services shall be paid by the Plumas Eureka Community Services District; and

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

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

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

**WHEREAS**, all district elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law (Election Code 10500 et seq.). Section 10517 of which provides that the County Elections Official shall conduct such elections; and

**RECEIVED**

**OCT 27 2011**

**KATHLEEN WILLIAMS,  
PLUMAS CO. CLERK-RECORDER**

**WHEREAS**, Section 9280 of the Elections Code authorizes the filing of an impartial analysis and Sections 9282 et seq. of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

Section 1 There is hereby enacted within the Plumas Eureka Community Services District (the "District"), if approved by the voters, a special tax to be assessed against all taxable real property within the District. 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 of Directors or by the voters.

Section 2. That the Plumas County Board of Supervisors is requested to issue instructions to the County Election Department to take any and all steps necessary for the holding of the all mail ballot special district election on March 6, 2012 for the Plumas Eureka Community Services District.

Section 3. That the County Election Department is authorized to canvass the returns of the special municipal election.

Section 4. That the County Clerk is authorized to recover expenses for the election service performed from the District.

Section 5 That the special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results evidencing approval by at least two-thirds of the registered voters voting thereon by the Board of Directors of the District.

Section 6 That the special property tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, emergency medical response services within the District, for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

In accordance with Government Code Section 50075.3, the District's General Manager, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (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 7 That there may be an annual adjustment in the fee based upon changes in the in the Western States Consumer Price Index (CPI) or 3% WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor

Statistics, U. S. Cities averages for the preceding calendar year (or, if discontinued, a comparable index). Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being placed on the agenda of the Plumas Eureka CSD Board of Director's regular meeting with an opportunity for public input and discussion.

Section 8 That unless otherwise ordered pursuant to a resolution adopted by the Board, the special property tax shall be collected on the Plumas Eureka Community Services semi-annual billing in the same manner as the current community service charges are collected, and subject to the same penalties.

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 taxes in compliance with the provisions of Government Code Section 50075.3.

Section 9 That 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. 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.

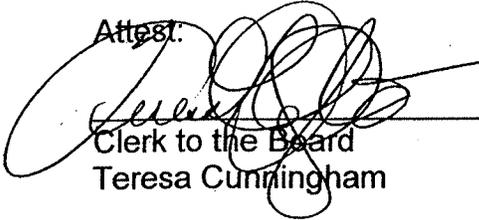
Section 10. The District Secretary is directed to forward without delay to the Board of Supervisors and to the County Election Department, each a certified copy of this resolution.

Section 11 That 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 property tax and/or increase in the spending limitation pertaining to the special property tax shall be commenced, if at all, within 60 days of the date of the adoption hereof.

Adopted on this 12<sup>th</sup> day of October, 2011 by the following roll call vote of the Board of Directors of the Plumas Eureka Community Services District.

Ayes: *E. Tretten, L. Walker, F. Shepard, R. Machado, P. Jeglum*  
Noes: *None*  
Abstain: *None*  
Absent: *None*

Attest:

  
Clerk to the Board  
Teresa Cunningham

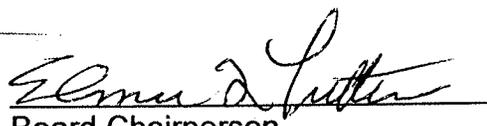
  
Board Chairperson  
Elmer Tretten

EXHIBIT A

TEXT OF THE BALLOT MEASURE

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

To maintain local fire protection and emergency medical response services for properties within the Plumas Eureka Community Services District, so that victims of heart attack, stroke, car accidents and other medical emergencies can receive rapid response care, and to keep property insurance rates manageable, do you support an annual special property tax with all revenue staying in our community, for local fire protection and emergency medical response services?

**FULL TEXT OF SPECIAL TAX MEASURE  
 PLUMAS EUREKA COMMUNITY SERVICES DISTRICT PARCEL TAX  
 FOR FIRE SUPPRESSION, PROTECTION AND  
 EMERGENCY MEDICAL RESPONSE SERVICES**

The Plumas Eureka Community Services District is responsible for fire protection and emergency medical response services within the CSD area.

In order to maintain year-round fire protection and medical emergency response services, keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates. If passed, this special tax would replace the current annual benefit assessment charges as listed below:

	<b>Proposed New Rate</b>	<b>Current Assessment to Be Replaced</b>	<b>Total Increase</b>
<b>Plumas Eureka Estates</b>			
Developed	\$105.00	-\$43.08	\$61.92
Undeveloped	\$51.00	-\$20.04	\$30.96
<b>Eureka Springs</b>			
Developed	\$105.00	-\$43.08	\$61.92
Undeveloped	\$51.00	-\$57.96	-\$6.96
<b>Village at Plumas Pines</b>			
Developed	\$105.00	-\$43.08	\$61.92
Undeveloped	\$51.00	-\$57.96	-\$6.96

Taxable parcels are those parcels that appear on the annual secured Plumas County property tax roll and are billable for Plumas Eureka CSD services.

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 capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the tax rate may increase in future years by an annual amount not to exceed 3% per year, based upon changes in the Western States Consumer Price Index (CPI) or 3% WHICHEVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being placed on the agenda of the Plumas Eureka CSD Board of Director's regular meeting with an opportunity for public input and discussion.

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.

The special tax revenues shall be deposited into a separate account for exclusive use by the Plumas Eureka Community Services 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 staff and approved and adopted by the District's Board of Directors.

The District will cause to be filed an annual report with its Board of Directors, 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.

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 1st 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.