

**RESOLUTION NO. 2017- 8224**  
A RESOLUTION AUTHORIZING THE COUNTY CLERK  
TO CONDUCT AN ALL MAILED BALLOT ELECTION  
WITHIN THE BOUNDARIES OF THE CITY OF PORTOLA, JUNE 06, 2017

WHEREAS, on January 18, 2017 the City Council of the City of Portola has requested by Resolution 2306, hereto attached as Exhibit "A", that the Plumas County Board of Supervisors authorize the Plumas County Clerk to conduct an all mailed ballot election on June 06, 2017, for the purpose of approving Ordinance No. 345, adopting a special tax to fund fire protection and emergency medical services.

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

1. The Plumas County Clerk is authorized to conduct an all mailed ballot election within the boundaries of the City of Portola, on June 06, 2017, for the purpose of obtaining voter approval by a two-thirds majority vote of the following measure:

"Upon a 2/3 vote of approval shall the City of Portola be authorized and empowered to adopt Ordinance No. 345 establishing an annual special tax, for each parcel of real property within the City, to be collected and apportioned along with the County property taxes, without expiration commencing July 1, 2017, with an annual cost of living adjustment, to be used for providing and enhancing necessary fire protection, prevention and suppression services, emergency medical and rescue services and hazardous material emergency response services?"

Yes  
 No

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

The Plumas County Clerk, Registrar of Voters is authorized to conduct an all mailed ballot election within the boundaries of the City of Portola, including preparation and publication of all legal notices, preparation of official ballots, canvassing the returns and taking all other necessary steps required under state and local law in conducting a municipal election. The Plumas County Clerk, Registrar of Voters is authorized to recover expenses for any election service performed, by deposit, advance payment, or reimbursement.

The forgoing resolution was adopted at a regular meeting of the Plumas County Board of Supervisors held on February 07, 2017 by the following vote:

AYES: Supervisors ENGEL, THRALL, GOSS, SANCHEZ, SIMPSON  
NOES: Supervisors NONE  
ABSENT: Supervisors NONE

### Chair of the Board of Supervisors

ATTEST:

Clerk to the Board of Supervisors

EXHIBIT "A"

RESOLUTION NO. 2305

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORTOLA,  
CALIFORNIA, CALLING FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO  
BE HELD ON TUESDAY, JUNE 6, 2017, FOR THE PURPOSE OF ASKING THE VOTERS TO  
APPROVE AN ORDINANCE ADOPTING A SPECIAL TAX TO FUND FIRE PROTECTION  
AND EMERGENCY MEDICAL SERVICES**

WHEREAS, the City of Portola desires to call a Special Municipal All Mail Ballot Election to be held on Tuesday, June 6, 2017.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PORTOLA, CALIFORNIA,  
DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

**SECTION 1.** That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Portola, California, on Tuesday June 6, 2017, a Special Municipal All Mail Ballot Election for the purpose of submitting to the registered voters the following question:

"Upon a 2/3 vote of approval shall the City of Portola be authorized and empowered to adopt Ordinance No. 345 establishing an annual special tax, for each parcel of real property within the City, to be collected and apportioned along with the County property taxes, without expiration commencing July 1, 2017, with an annual cost of living adjustment, to be used for providing and enhancing necessary fire protection, prevention and suppression services, emergency medical and rescue services and hazardous material emergency response services?"

Yes

No

**SECTION 2.** That the ballots to be used at the election shall be in form and content as required by law.

**SECTION 3.** The election shall be conducted by mail ballot pursuant to the California Elections Code Section 3005 only insofar as required by law.

**SECTION 4.** That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 5.** That the notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further additional notice of the election, in time, form and manner as required by law.

**SECTION 6.** The City Attorney is hereby authorized and directed to prepare and transmit to the City Clerk the official ballot title, impartial analysis and statement of the measure set forth herein.

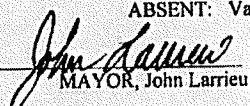
**SECTION 7.** The City Council shall meet at a regular meeting to review the canvass of the returns of the Special Municipal Election and declare the results thereof.

**SECTION 8.** That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

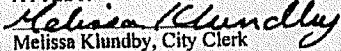
**PASSED, APPROVED AND ADOPTED** this 18<sup>th</sup> day of January 2017 by the following vote:

AYES: Mayor Larrieu  
Mayor Pro Tem Morton  
Councilmember Powers  
Councilmember Cooley

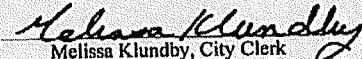
NOES: None  
ABSTAIN: None  
ABSENT: Vacant

  
MAYOR, John Larrieu

ATTEST:

  
Melissa Klundby, City Clerk

I, Melissa Klundby, City Clerk of the City of Portola, do hereby certify that the above and foregoing Resolution was duly passed and adopted by the City Council of the City of Portola at a meeting thereof held on January 18<sup>th</sup>, 2017.

  
Melissa Klundby, City Clerk



RESOLUTION NO. 2306

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORTOLA, CALIFORNIA  
REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS TO  
CONDUCT A SPECIAL MUNICIPAL ALL MAIL BALLOT ELECTION TO BE HELD ON  
JUNE 6, 2017**

**WHEREAS**, on January 18, 2017, the City Council of the City of Portola passed and adopted Resolution No. 2305 calling for a Special Municipal Election to be held on Tuesday, June 6, 2017, for the purpose of asking the voters to approve Ordinance No. 345 establishing a special tax to fund fire protection and emergency services; and

**WHEREAS**, Elections Code Section authorizes the City Council to conduct an all mail ballot election under the terms and conditions set forth therein.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PORTOLA DOES RESOLVE,  
DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

**SECTION 1.** The Board of Supervisors of the County of Plumas is hereby requested to authorize the Plumas County Elections Official to conduct a Special Municipal Election on Tuesday, June 6, 2017, for the purpose of asking the voters to approve Ordinance No. 345 establishing a special Tax to fund fire protection and emergency response services.

**SECTION 2.** That the Board of Supervisors is requested to authorize the County Clerk, election's department to take any and all steps necessary for the holding of the election.

**SECTION 3.** That the City of Portola recognizes that costs will be incurred by the County and agrees to reimburse the County for any costs.

**SECTION 4.** That the City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Clerk, election's department of the County of Plumas.

**SECTION 5.** That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

**PASSED, APPROVED AND ADOPTED** this 18<sup>th</sup> day of January 2017 by the following vote:

**AYES:** Mayor Larrieu  
Mayor Pro Tem Morton  
Councilmember Powers  
Councilmember Cooley

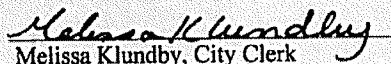
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** Vacant

  
MAYOR, John Larrieu

ATTEST:

  
Melissa Klundby, City Clerk

I, Melissa Klundby, City Clerk of the City of Portola, do hereby certify that the above and foregoing Resolution was duly passed and adopted by the City Council of the City of Portola at a meeting thereof held on January 18, 2017.

  
Melissa Klundby, City Clerk



## Attachment A

### ORDINANCE NO.345

#### AN ORDINANCE OF THE CITY OF PORTOLA, COUNTY OF PLUMAS ADDING CHAPTER 3.22 OF THE CITY OF PORTOLA MUNICIPAL CODE PROVIDING FOR A FIRE PROTECTION AND EMERGENCY RESPONSE TAX

The Council of the City of Portola, California, ordains as follows:

### **Chapter 3.22 - FIRE PROTECTION AND EMERGENCY RESPONSE TAX**

- 3.22.010 - Title**
- 3.22.020 - Findings**
- 3.22.030 - Purpose and intent**
- 3.22.040 - Definitions**
- 3.22.050 - Authority**
- 3.22.060 - Election**
- 3.22.070 - Effective date**
- 3.22.080 - Amount of special tax**
- 3.22.090 - Repeal of special taxes**
- 3.30.100 - Method of collection**
- 3.30.110 - Unexpended revenue**
- 3.30.120 - Accountability measures**
- 3.30.130 - Appropriations limit**
- 3.30.140 - Exemptions**
- 3.30.150 - Severability**

#### **3.22.010 - Title**

This chapter shall be known as the “Fire Protection and Emergency Response Tax.”

#### **3.22.020 - Findings**

- A. Section 4 of Article XIII A of the California Constitution permits cities by a two-thirds vote of their qualified electorate to levy a special tax on property, and Government Code Section 50075 authorizes a local agency to levy a special tax pursuant to Government Code Section 53978 for fire protection prevention services.
- B. This City Council (“City Council”) is the governing body of the City of Portola (“City”).

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C. In 1983 the voters of the City approved a special tax in the amount of \$12.52 per year for improved parcels and \$6.26 per year for unimproved parcels to provide a source of funding for fire protection services. These amounts have remained unchanged for nearly 34 years and have over time become insufficient and unsustainable to fund the needs of the City to provide adequate financial resources to fund fire protection, suppression, training and emergency response, operations, capital acquisitions, maintenance and improvements and emergency response services.

D. The City Council has determined that a Special Tax is required to provide an adequate and sustainable financial foundation for providing and enhancing necessary fire protection, prevention and suppression services, emergency medical and rescue services and hazardous material emergency response services, including general operating and administrative expenses, acquiring, operating and maintaining fire protection, prevention and suppression and emergency response equipment, payment of personnel costs and training, and funding capital improvements.

E. The City Council has determined that it is in the best interests of the City to have one special tax for fire protection, suppression, training and emergency response services, as further specified herein.

### **3.22.030 - Purpose and intent**

It is the purpose and intent of this chapter to authorize the levy of a special tax on parcels of real property on the secured property tax rolls of Plumas County that are within the City of Portola, commencing with the Fiscal Year 2017-2018, in order to use in providing and enhancing necessary fire protection, prevention and suppression services, emergency medical and rescue services and hazardous material emergency response services, including general operating and administrative expenses, acquiring, operating and maintaining fire protection, prevention and suppression and emergency response equipment, payment of personnel costs and training, and funding capital improvements. Because the burden of this tax falls on property, it is a property tax, but it is not determined according to, nor is it in any manner based on the value of the property. This tax is based, to the extent practical, upon the risk of fire or the need for medical aid service to each parcel and the improvement thereon. Insofar as not inconsistent with this chapter, such provision of California Revenue and Taxation Code as related to ad valorem property taxes are intended to apply to the collection and administration of this tax. As authorized by Government Code Section 53978, this tax is not an ad valorem tax and the exemptions contained in or authorized by Article XIII of the California Constitution shall not apply.

### **3.22.040 - Definitions**

As used in this chapter:

“Developed parcel” means any parcel upon which an improvement exists.

“Improvement” means those items included within the Revenue and Taxation Code Section 105 definition of improvement, except for: a) fence, poles and walls that are not a part or connected to a structure; b) trees and vines.

“City” means the City of Portola.

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“Existing Fire Tax” means the special tax approved in 1983 by the voters of the City in the amount of \$12.52 per year for improved parcels and \$6.26 per year for unimproved parcels to provide a source of funding for fire protection services.

“Parcel” means the land and improvements thereon, designated by a parcel number on the assessor’s parcel map and carried on the secured property tax roll of Plumas County, for the purpose of this chapter, parcel does not include any land or improvement outside the boundaries of the City of Portola.

“Special Tax” means the tax authorized and levied pursuant to this chapter.

“Taxpayer” means the assessee of the property shown on the secured tax roll or the person or legal entity actually paying the tax, if different from the assessee.

“Year” or “fiscal year” means the period of July 1 through the following June 30.

### **3.22.050 - Authority**

This Ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Part 1 of Division 2 of Title 5 of the California Government Code; and Section 53978 of the California Government Code.

### **3.22.060 - Election**

Pursuant to Government Code Section 50075 et seq., the City will request that the Plumas County Board of Supervisors direct the Elections Official to place a measure on the ballot for a Special Election, scheduled on June 6, 2017, for the purpose of submitting to the voters of the City the question of the Special Tax to be levied by the City in the amounts and for the purposes herein set forth.

### **3.22.070 – Effective date**

The election to approve this Ordinance shall take place on June 6, 2017. The ordinance codified by this chapter and the Fire Protection and Emergency Response Tax shall become effective upon passage of this Ordinance by the City Council and a two-thirds (2/3) vote of the electorate of the City voting in the election as certified by the Plumas County Elections Official.

### **3.22.080 – Amount of special tax**

A. For the initial Fiscal Year, July 1, 2017 through June 30, 2018 (the “Base Year”), the special tax shall be levied upon property in the following amounts, herein called the “Base Year Amount”:

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<u>Use of Property</u>	<u>Risk of Classification</u>	<u>Maximum Annual Levy</u>
Residential	1.	\$150.00
Multiple Family including mobile home parks	.75 per unit	112.50
Commercial	1.50	225.00
Industrial	1.75	262.50
Unimproved lands	.5 for first acre or portion of acre .15 per acre or portion of acre in excess of one; annual levy not to exceed \$3,000.00 per parcel	75.00 22.50
Churches	1.25	187.50
Hospital	1.75	262.50
School	1.75	262.50

Class of Improvement will be determined annually based on data from the Plumas County Assessor.

B. For the Fiscal Year July 1, 2018 through June 30, 2019, and in each succeeding fiscal year, the Special Tax for each category of property shall be increased in an amount equal to the percentage increase in the Consumer Price Index – All Urban Consumers, 12-Month Percent Change, Not Seasonally Adjusted, West Urban, All Items. The City Council shall establish the amount of the Special Tax annually by Resolution in amounts not to exceed the maximum amounts specified herein. In no case shall the amount of the Special Tax to be levied in any fiscal year exceed the maximum amount authorized herein without an approval of the voters.

C. The Special Tax shall be levied in perpetuity.

D. This Ordinance is not intended to repeal or replace any other special tax, except for the Existing Special Tax as set forth in Section 3.22.090 of this Ordinance.

### **3.22.090 - Repeal of special taxes**

This Ordinance shall not be construed to repeal or replace any existing assessment or special taxes, however, on the express condition that, (1) the Special Tax is approved by the electorate of the City and (2) the Special Tax becomes effective, then the City hereby repeals the Existing Fire Tax as of the date that the Special Tax becomes effective.

### **3.30.100 - Method of collection**

A. The City hereby directs the Tax Collector of the County of Plumas to collect the Special Tax authorized herein for the initial Fiscal Year 2017-2018 and for subsequent fiscal years, on the



same tax roll at the same time and in the same manner, and subject to the same penalties as the property taxes fixed and collected by the County of Plumas (the "County") on behalf of the City. The County may deduct its reasonable costs incurred for such services before remittal to the City.

B. The Special Tax, together with all penalties and interest thereon, shall constitute a lien upon each parcel of property upon which it is levied until it has been paid, and said Special Tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the City by the person(s) who own the parcel of property on the date said Special Tax is due.

### **3.30.110 – Unexpended revenue**

Any surplus monies raised by the City from the Special Tax may in the discretion of the City Council be used in the succeeding year for the purposes stated in this Ordinance. In no event shall such surplus monies be used by the City for any purposes other than those specified in Section 3.22.030 hereof.

### **3.30.120 - Accountability measures**

A. Account. Upon the upon passage of this Ordinance by the City Council and a two-thirds (2/3) vote of the electorate of the City voting in the election as certified by the Plumas County Elections Official, a separate revenue account shall be created into which the proceeds of the Special Tax will be deposited. The proceeds of the Special Tax shall be applied only to the specific purposes identified in this Ordinance.

B. Annual Report. An annual report that complies with the requirements of Government Code Section 50075.3 shall be filed with the City Council no later than January 1 of each fiscal year in which the Special Tax is levied.

### **3.30.130 - Exemptions**

The Special Tax shall not be imposed upon any Federal or State government agency, any local public agency, or any parcel of property that is exempt from ad valorem taxes under applicable law. All property that is otherwise exempt from or levied on ad valorem property taxes in any year shall also be exempt from the Special Tax in that year.

### **3.30.140 - Severability**

If any section, subsection, sentence phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The voters of the City hereby declare that they would have adopted the remainder of invalidity, including each section, subsection, phrase or clause, irrespective of the invalidity of any other section, subsection, sentence, phrase or clause.

*COPY*

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Portola, on  
January 18 2017, by the following vote:

AYES: Mayor Larrieu  
Mayor Pro Tem Morton  
Councilmember Powers  
Councilmember Cooley

NOES:  
ABSTAIN:  
ABSENT: Vacant

John Larrieu  
MAYOR

ATTEST:

Melissa Klundby  
Melissa Klundby, City Clerk

I, Melissa Klundby, City Clerk of the City of Portola, do hereby certify that the above and foregoing Ordinance was duly passed and adopted by the City Council of the City of Portola at a meeting thereof held on January 18, 2017.

Melissa Klundby

Melissa Klundby, City Clerk

