

RESOLUTION NO. 2014-09

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
APPROVING THE CPI RATE INCREASE FOR THE SPECIAL FIRE TAX
AND SETTING ASSESSMENTS FOR THE SPECIAL FIRE TAX
FOR PURPOSES OF FIRE PROTECTION AND PREVENTION
AND DIRECTING THEIR COLLECTION BY THE COUNTY
IN THE FISCAL YEAR 2014/2015 TAX ROLL**

WHEREAS, the Los Osos Community Services District (“District”) pursuant to Government Code § 53978 is authorized to provide fire protection services; and

WHEREAS, the voters of the Los Osos Community Services District (“District”) approved Measure A-05 that adopted Ordinance 2005-01 that repealed the prior special tax and adopted a new special tax for the purposes of obtaining, furnishing, operating and maintaining fire department equipment and/or apparatus, real property and facilities, for fire protection services, rescue services, emergency response services and other services relating to the personnel and for no other purpose; and

WHEREAS, Ordinance 2005-01, Section 6 provides as follows:

MAXIMUM TAX AMOUNTS. The maximum amount of tax imposed on each parcel pursuant to this ordinance shall be determined as follows:

- A. *Commencing fiscal year 2005/2006 a maximum special tax rate of Thirteen Dollars and Fifty-Two Cents (\$13.52) per unit of benefit, to be adjusted each year thereafter not to exceed the average of the percentage changes in the Consumer Price Index (CPI) for all items for the San Francisco/Oakland/San Jose and the Consumer Price Index for all items in Los Angeles/ Anaheim/ Riverside at June 30 of the current year over the previous year’s average of those indexes on the same date.*

WHEREAS, in accordance with the formula contained in the ordinance, several increases have been adopted through the years with the last increase of thirty-four cents (\$0.34) adopted for Fiscal Year 2013/14 setting the rate to \$15.22 per unit of benefit; and

WHEREAS, the average percentage change in the Consumer Price Index for the period from June 30, 2013 to June 30, 2014 has been determined to be an increase of 1.86% or twenty-eight cents (\$0.28) setting the rate to fifteen dollars and fifty cents (\$15.50) per unit of benefit, exhibited as follows:

SCHEDULE OF BENEFITS

Property Classification/Land Use	Number of Benefit Units Per Parcel	Examples for Fiscal Year 2014/15
Residential/Single Family Dwelling	5 Units Per Dwelling Unit	Total of \$77.50 Per Year
Residential/Secondary Dwelling on Parcel	4 Units Per Dwelling Unit	Amount dependent on number of dwellings on parcel
Residential Care Facility	5 Units plus 1/Patient Room	Amount Dependent on Size
Condominium	4 Units Per Dwelling Unit	Amount Dependent on Size
Duplex/Triplex/Fourplex	4 Units Per Dwelling Unit	Amount Dependent on Size
Apartment	3 Units Per Dwelling Unit	Amount Dependent on Size
Mobile Home	3 Units Per Dwelling Unit	Total of \$46.50 Per Year
Commercial/Manufacturing/Storage	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Schools and Churches	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Preschools/Daycares	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Unimproved/Agriculture Property 1 Acre or Less	1 Unit Per Acre or Less	Amount Dependent on Size
Unimproved/Agriculture Property Over 1 Acre	1 Unit/Acre Maximum of 5	Amount Dependent on Size
Property for Vehicle Storage	2 Units Per Acre or Less	Amount Dependent on Size
Barns/Shops Over 300 Square Feet	2 Units Per Building	Total of \$31.00 Per Year
Transit Container Storage	1 Unit Per Container	Total of \$15.50 Per Year
Motel/Hotel/Bed and Breakfast	3 Units Per Rental Room	Amount Dependent on Size
Golf Courses/Recreational Facilities	1 Unit Per Acre/Maximum of 5	Amount Dependent on Size

WHEREAS, the Emergency Advisory Committee (ESAC), in conjunction with CALFIRE staff, and the Finance Advisory Committee (FAC) recommended the rate of fifteen dollars and fifty cents (\$15.50) per unit of benefit; and

WHEREAS, General Property Taxes that fund fire functions declined for the last five years and although these slightly increased, full recovery of lost tax revenues will take many more years; and

WHEREAS the Fire Fund has no other means to fund increases in costs of equipment and materials on account of inflation; and

WHEREAS, the Board finds that the funds generated annually by this Special Fire Tax rate is necessary to prudently operate Station 15-South Bay in Fiscal Year 2014/15; and

WHEREAS, the Board held a hearing on this date pursuant to a published notice and before the adoption of this resolution to receive public input, including any objections to adopting the proposed increase on the rate and setting the Special Fire Tax rate for Fiscal Year 2014/15.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

1. That the findings and recitations in Paragraphs 1 through 10 are true and correct;
2. That the Board of Directors hereby confirms and levies the Special Fire Tax on all properties within the Los Osos Community Services District a rate of Fifteen Dollars and Fifty Cents (\$15.50) per unit of benefit for the Fiscal Year 2014/15, in accordance with the Schedule of Benefits listed above; and
3. That this special tax on the parcels of real property within the Los Osos Community Services District shall be established, imposed and levied in the amounts as listed in EXHIBIT A and as so confirmed shall appear as separate items on the Fiscal Year 2014/15 tax bill of each parcel of property so listed; and
4. That said special tax shall be collected at the same time and in the same manner as general taxes levied for collection by the County pursuant to Government Code § 61115(b).

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

Ayes: _____
 Noes: _____
 Absent: _____
 Conflicts: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 7th day of August, 2014.

 R. Michael Wright
 Vice President, Board of Directors
 Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

 Kathy A. Kivley
 General Manager and Secretary to the Board

 Michael W. Seitz
 District Legal Counsel