

EXHIBIT A

AN ORDINANCE OF THE HOPLAND FIRE PROTECTION DISTRICT ADOPTING A SPECIAL TAX FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES (FULL TEXT OF SPECIAL TAX MEASURE} ORDINANCE# 2022-1

The people of the Hopland Fire Protection District do ordain as follows:

Section 1. Findings.

The District hereby finds and declares that the District's ability to provide services depends upon the availability of funds to support those services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is responsible for emergency medical response and fire protection services to the Hopland community within Mendocino County.

Section 2. Authorized Special Tax Purposes.

The purpose of this special tax will be to provide improved, prompt local fire protection as well as rapid emergency medical response services for all residents, employees, and visitors within the Hopland Fire Protection District; to have firefighters that are available to respond to all emergencies; to train and equip firefighters; to hire additional staffing; to provide funds for the replacement of aged-out fire apparatus and equipment and for the maintenance of facilities to safety compliance regulations; to provide public fire prevention programs; to be available for responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and to cover any incidental expenses related to the administration and collection of the tax.

Section 3. Definitions.

"Board" means District Board of Directors.

"Commercial" means each parcel within the District that contains an improved structure with a commercial or industrial use, including retail shopping centers, hotels, office buildings, storage facilities, congregate care and assisted living facilities, nursing homes, retail shopping centers, hotels, office buildings, industrial properties and warehouse facilities.

"Current Taxes" means the existing parcel tax Measure X that was approved previously, and currently collected by the Hopland Fire Protection District:

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Large hoop house" means an outdoor structure used for the purpose of growing and/or for protecting seedlings and plants, with structural members that are made of flexible and somewhat rigid construction materials, not limited to, piping or other similar material and greater than 1,000 square feet.

"Miscellaneous" means any other taxable parcel that cannot be defined in any other category stated in this ordinance.

"Residential unit" means a residential structure or any portion of a residential structure that is occupied as a residence, within the District that contains a significant improved structure with a residential land use, including secured mobile homes not in a mobile home park, duplex, triples, fourplex, apartments and any other type of residential structure (e.g., with water, power, sewer, utilities, bathrooms, etc.).

'Small hoop house' means an outdoor structure used for the purpose of growing and/or for protecting seedlings and plants, with structural members that are made of flexible and somewhat rigid construction materials, not limited to, piping or other similar material and equal to or less than 1,000 square feet.

"Unsecured Mobile Home Unit" means any residential mobile home on a leased lot, pad, or land space in a mobile home park or campground for mobile homes.

"Unimproved" means taxable unimproved land within the District that does not contain a significant improved structure (e.g., with water, power, sewer, utilities, bathrooms, etc.) that is used for agricultural, cattle, livestock, grazing, orchard, timber, dry farm, diversified agricultural, vacant, parking lot, or other similar purposes.

"Utility structures" means public sanitary and storm sewers, natural gas, telephone, public water facilities, electrical facilities and all other utility facilities.

The Fire District has the right to reassess any parcel if the land use of such parcels does not coincide with the land use assigned by the County of Mendocino. Such reassignment will be addressed by the Fire Chief and the District Board and agreed upon mutually.

Section 4. Special Tax Ballot Question.

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

To maintain rapid response times, provide/enhance Emergency Medical Services, enhance fire protection to homes/businesses; hire and retain firefighters; replace outdated fire equipment; shall Hopland Fire Protection District replace and repeal the current tax, adopt a new annual special tax: \$85 per parcel plus \$85 per residential unit and \$0.10/sq. ft. for commercial buildings; other rates for other land-uses; generating approximately \$542,000 annually (increasing receipts by \$146,000),no annual increase until ended by voters..

Yes

No

Section 5. Special Tax Rate.

The District proposes to levy a special tax of broken into two tiers as shown in the table below to be collected (if approved by the voters) commencing July 1, 2023, based upon the following property type classifications and special tax rates:

Property Type	Tier 1 Rate	Plus**	Tier 2 Rate
Per residential unit	\$85.00 Per parcel	plus	\$85.00 per unit
Per small hoop house	\$85.00 Per parcel	plus	\$550.00 per unit
Per large hoop house	\$85.00 Per parcel	plus	\$825.00 per unit
Commercial/Industrial *	\$85.00 Per parcel	plus	\$0.10 per square foot
Per unimproved parcel	\$85.00 Per parcel	plus	\$0.00 per parcel
Per miscellaneous parcel	\$85.00 Per parcel	plus	\$0.00 per parcel
Per utility structure	\$85.00 Per parcel	plus	\$850.00 per structure

* Rate shown is cost per building square foot.

** Each parcel shall be levied both tiers.

Taxable parcels are those parcels that appear on the annual secured Mendocino County property tax roll and are billable for Hopland Fire Protection District services.

This special tax is adopted pursuant to Government Code sections 50075-50077.5, 53720-53730, and 61121(a), and other applicable law. The special tax is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner.

Section 6. Collection.

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. For Fiscal Year 2023-24 and thereafter, the special tax shall be collected by the Mendocino County Tax Collector in the same manner as, together with, and subject to the same penalties and interest as the regular County ad valorem property tax bill. Any unpaid taxes shall be subject to the same penalties for non-payment as are other District taxes, fees and/or charges. Any property owner owing money to the District under this ordinance shall be liable in an action brought in the name of the District for the collection of such amount, together with any penalties and interest.

Section 7. Separate Accounting and Expenditure.

The special tax revenues shall be deposited into a separate account for exclusive use by the Hopland Fire Protection 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's staff and approved and adopted by the District's Board of Directors, which shall be exclusively for the purposes provided for herein.

Section 8. Annual Reporting.

The District shall cause to be filed an annual report with its Board, 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 - 50075.3 and 12463.2.

Section 9. Effective Date and Term.

This special tax shall be deemed established and shall be in effect as of the day following the election date of November 8, 2022, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and declared by the Board. If approved by the voters, the special tax shall be levied against all taxable property within the District beginning with the 2023-24 fiscal year and shall continue until repealed by the Board or by two-thirds vote of the voters.

Section 10. Interpretation and Amendment.

Interpretations may be made by the Board by resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Fire District has the right to reassess any parcel if the land use of such parcel does not coincide with the land use assigned by the County of Mendocino. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 8, 2022 election shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

Section 11. Severability

If any provision of this special tax measure or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision of application, and to this end the provisions of this special tax measure are declared to be severable.

Section 12. Appeals.

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 office. Any such appeal shall be filed by December 1 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.

Section 13. Interpretation and Amendment

Interpretations may be made by the Board by resolution for purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 8, 2022 election shall become effective only if approved by two-thirds vote of the District voters voting on the issue.

Section 14. Validation.

Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this ordinance or the approval of the special tax 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 effective date of the ordinance.

Section 15. Repeal of Current Taxes.

The Hopland Fire Protection District at present time collects revenues from a previously approved parcel tax Measure X. This current tax, that was previously approved in 2002, shall be repealed and replaced entirely with the approval of the new Hopland Fire Protection District special tax, and all funds from the proposed special tax shall stay in the Hopland Fire Protection District.

I certify that this ordinance was adopted by a two-thirds vote of the people of the Hopland Fire Protection District on November 8, 2022.

So Ordered:

Attest

David Roderick, Chairman

Karyn Abshire, Clerk