



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

ORDINANCE NO. 1-20

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA
COMMUNITY SERVICES DISTRICT ESTABLISHING A SPECIAL TAX FOR FIRE
PROTECTION AND EMERGENCY SERVICES DEPARTMENT**

THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT DOES 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 these services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is for the benefit of the Lake Shastina Fire Department for emergency medical response and fire protection services within the Lake Shastina Community Service District.

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 owners, residents, employees and visitors within the Lake Shastina Community Service District.

Section 3: Definitions.

For the purpose of this ordinance, the following definitions shall apply:

- A. "Year" shall mean fiscal year;
- B. "Improved" parcel means any parcel or real property with construction value of \$1,000 or more; "unimproved" parcels are all other parcels;
- C. "Parcel" means a parcel of real property having a separate assessor's parcel number, as shown on the secure tax rolls of the County of Siskiyou.

Section 4: Special Tax Rate:

The Lake Shastina Community Service District shall levy a special tax for fire protection and emergency services, to be effective upon approval of the voters in the amount set forth below:

- A. \$80.00 per year for improved residential/non-residential parcels and \$65.00 for unimproved parcels.

B. The following are exempt from this Tax: Any road, greenbelt, or any property belonging to any County, State, or Federal Government Agency.

C. The Board recognizes that certain numbered residential lots within the District may have two Assessor's Parcel Numbers as shown on the secured tax rolls of the County of Siskiyou due to the fact that said residential lot is divided by Siskiyou County tax area boundary lines. In these cases, the lot is identified by only one Assessor's Parcel Number on District records, therefore, subject to a single tax as defined herein.

Section 5: Collection

This special tax shall be collected by the Lake Shastina Community Services District in the same manner and together with other District fees and taxes. 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 6: Annual Reporting

The District shall cause to be filed an annual report with its Board, which shall include the amount of the special tax revenues collected and expended, which shall otherwise comply with the accountability measures established in Government Code Section 12463.2.

Section 7: Effective Date and Term

The special tax shall be deemed established and shall be in effect as of the day following the election date of November 3, 2020, 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 real property within the District beginning with the 2020-21 fiscal year and shall continue until repealed by the Board or by two-thirds vote of the voters. During the 2020-21 fiscal year, a proportionate amount of this tax shall be levied from the effective date of the measure.

Section 8: 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 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 3, 2020 election shall become effective only if approved by two-thirds vote of the District voters.

Section 9. 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 10: 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 approval of the special tax or increase in the spending limitation pertaining to the special tax shall be commended, if at all, within 60 days of the date of the effective date of this ordinance.

Section 11: Repeal of Current Taxes

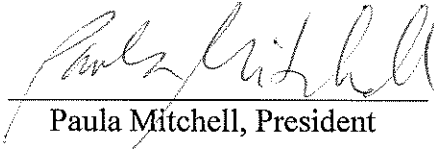
The Lake Shastina Community Service District repeals the special taxes established by Ordinance No. 1-91.

I certify that this ordinance was adopted by two-thirds vote of the people of Lake Shastina Community Service District on November 3, 2020.

It is hereby certified that the foregoing Ordinance No. 1-20 was duly introduced at a meeting of the Lake Shastina Community Services District on the 20th day of May 2020 and adopted to go to the people for vote on the 2020 November General Election.

ROLL CALL VOTE:

AYES: Directors: Beck, Cupp, MacIntosh, Mitchell and Thompson
NOES: None
ABSENT: None

By: 
Paula Mitchell, President

Attest


Robert Moser, Secretary