

# IN THE BOARD OF SUPERVISORS

County of San Luis Obispo, State of California

\_\_\_\_\_ day \_\_\_\_\_, 20\_\_

PRESENT: Supervisors

ABSENT:

**RESOLUTION NO. \_\_\_\_\_**

## **RESOLUTION TO ESTABLISH 2017-18 SPECIAL TAX IN COUNTY SERVICE AREA NO. 9-I**

The following resolution is hereby offered and read:

Resolution to set special taxes for fire emergency structural protection and ambulance services in County Service Area No. 9, Zone I.

**WHEREAS**, County Service Area No. 9, Zone I, has need to have special taxes levied therein for the 2017-18 fiscal year to cover the costs of providing fire protection and ambulance services within said district; and

**WHEREAS**, Section 53978 of the California Government Code provides for such special taxes to be levied upon each parcel of real property within said district for such purposes, provided that an election is first held in said district upon the question of whether such special tax should be levied; and

**WHEREAS**, Ordinance No. 3021, adopted February 3, 2004, called for a special election in County Service Area No. 9, Zone I, for the purpose of submitting to the qualified voters of the zone the proposition for adoption of a special tax for emergency structural fire protection and ambulance services in said zone; and

**WHEREAS**, the voters of said district, on May 4, 2004 by a 2/3rds majority vote of those voting on the issue approved the levying of a special tax within said district for the fiscal year 2004-05 and continuously thereafter for said purposes, providing said special tax does not exceed certain maximum amounts as set forth herein; and

**WHEREAS**, said special tax approved in 2004 provided for the following units of benefit for purposes of calculating the amount of the special tax for each parcel; and

<u>Real Property Land Use</u>	<u>Number of Units of Benefits per parcel</u>
<b>Undeveloped property -</b>	
Parcels of:	
20 acres or less	2
Over 20 acres	3
<b>Developed property -</b>	
Parcels containing:	
One residence	4
Two residences (duplex or two separate single family residences)	5
Three or more residences (triplex, fourplex, etc., or three or more single family residences)	6
<b>Other</b> (church, nursery, cemetery, professional)	4

**WHEREAS**, said special tax approved in 2004 provided that the special tax shall not exceed certain maximums, to-wit:

Forty-two dollars (\$42.00) per benefit unit, to be increased each year thereafter not more than the Consumer Price Index (defined as the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for 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**, said special tax rate has been increased annually by the Consumer Price Index (CPI) since 2004, and per County Resolution No.2016-109, the approved special tax rate per benefit unit through the 2016-2017 tax year, after any increase in the Consumer Price Index (CPI) based on the June 30, 2016 CPI, was \$55.02.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Supervisors of San Luis Obispo, State of California, sitting as the Governing Board of County Service Area No. 9, Zone I, as follows:

1. That the recitals set forth hereinabove are true, correct and valid.
2. In accordance with the schedule of Units of Benefits set forth above and in said Ordinance No. 3021, the special tax rate for 2017-18 is hereby set within County Service Area No. 9, Zone I at \$55.02 per benefit unit, plus any increase in the Consumer Price Index (CPI) based on the June 30, 2017 CPI.

3. That the special tax on the parcels of real property in County Service Area No. 9, Zone I, shall be and are hereby established imposed and levied in the amounts set forth in the attached Exhibit "A", plus any increase in the Consumer Price Index (CPI) (defined as the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date), and that any such increase shall be added to the amounts set forth in the attached Exhibit "A" before said special tax is imposed and levied;
4. That said special taxes shall be collected at the same time and in the same manner as the general taxes levied for County purposes.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:  
 NOES:  
 ABSENT:  
 ABSTAINING:

the foregoing Resolution is hereby adopted.

\_\_\_\_\_  
 Chairperson of the Board of Supervisors

ATTEST:

\_\_\_\_\_  
 Clerk of the Board of Supervisors

[SEAL]

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL  
 County Counsel

By:   
 Deputy County Counsel

Dated: March 14, 2017

STATE OF CALIFORNIA,        }     ss.  
County of San Luis Obispo,

I, \_\_\_\_\_, County Clerk and ex-officio Clerk of the Board of Supervisors, in and for the County of San Luis Obispo, State of California, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Supervisors, as the same appears spread upon their minute book.

WITNESS my hand and the seal of said Board of Supervisors, affixed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

(SEAL)

\_\_\_\_\_  
County Clerk and Ex-Officio Clerk of the Board  
of Supervisors

By \_\_\_\_\_  
Deputy Clerk.

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**SPECIAL TAX 2017-18 CSA 9-I Fund  
1808 Before CPI Increase**

**Exhibit A**

01-Mar-17

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<u>Benefit Unit</u>	<u>APN</u>	<u>AMOUNT *</u>
3	067-011-003	\$165.06
2	067-011-004	\$110.04
4	067-011-018	\$220.08
3	067-011-019	\$165.06
3	067-011-020	\$165.06
3	067-011-021	\$165.06
3	067-011-035	\$165.06
3	067-011-041	\$165.06
4	067-011-042	\$220.08
3	067-011-047	\$165.06
3	067-011-048	\$165.06
3	067-011-049	\$165.06
4	067-011-050	\$220.08
4	067-011-051	\$220.08
4	067-011-057	\$220.08
4	067-012-018	\$220.08
4	067-031-001	\$220.08
3	067-031-008	\$165.06
4	067-031-011	\$220.08
6	067-031-021	\$330.12
4	067-031-036	\$220.08
4	067-031-037	\$220.08
4	067-031-038	\$220.08
4	067-041-003	\$220.08
6	067-051-004	\$330.12
4	067-131-002	\$220.08
4	067-131-013	\$220.08
4	067-131-014	\$220.08

Special Tax 2017-18 CSA 9-I, Exhibit A

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\*These amounts shall be adjusted by the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
4	067-131-015	\$220.08
4	067-132-014	\$220.08
4	067-132-015	\$220.08
4	067-132-016	\$220.08
4	067-132-020	\$220.08
5	067-132-021	\$275.10
4	067-132-022	\$220.08
4	067-132-023	\$220.08
4	067-132-024	\$220.08
4	067-132-025	\$220.08
2	067-132-026	\$110.04
2	067-132-027	\$110.04
6	067-132-036	\$330.12
4	067-132-037	\$220.08
4	067-161-005	\$220.08
4	067-161-007	\$220.08
4	067-161-008	\$220.08
5	067-161-010	\$275.10
4	067-161-011	\$220.08
4	067-161-014	\$220.08
2	067-161-015	\$110.04
3	067-161-016	\$165.06
3	067-171-011	\$165.06
4	067-171-012	\$220.08
4	067-171-019	\$220.08
4	067-171-020	\$220.08
4	067-171-031	\$220.08
5	067-171-032	\$275.10
4	067-171-033	\$220.08
3	067-171-038	\$165.06
6	067-171-039	\$330.12
4	067-171-043	\$220.08
4	067-171-045	\$220.08
4	067-171-046	\$220.08

Special Tax 2017-18 CSA 9-I, Exhibit A

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\*These amounts shall be adjusted by the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
4	067-171-047	\$220.08
4	067-171-048	\$220.08
2	067-171-049	\$110.04
4	067-171-084	\$220.08
4	067-171-085	\$220.08
4	074-222-001	\$220.08
4	074-222-002	\$220.08
2	074-222-003	\$110.04
2	074-222-006	\$110.04
4	074-222-007	\$220.08
4	074-222-008	\$220.08
4	074-222-009	\$220.08
4	074-222-010	\$220.08
4	074-222-012	\$220.08
4	074-222-014	\$220.08
2	074-225-008	\$110.04
4	074-225-009	\$220.08
4	074-225-010	\$220.08
4	074-225-012	\$220.08
4	074-225-013	\$220.08
4	074-225-014	\$220.08
5	074-225-015	\$275.10
4	074-225-016	\$220.08
5	074-225-017	\$275.10
5	074-225-019	\$275.10
5	074-225-020	\$275.10
4	074-225-021	\$220.08
2	074-225-022	\$110.04
4	074-225-023	\$220.08
4	074-225-024	\$220.08
4	074-225-025	\$220.08
4	074-225-026	\$220.08
4	074-225-028	\$220.08
4	074-225-029	\$220.08

Special Tax 2017-18 CSA 9-I, Exhibit A

3

\*These amounts shall be adjusted by the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
4	074-225-030	\$220.08
4	074-225-031	\$220.08
4	074-225-032	\$220.08
4	074-225-035	\$220.08
4	074-225-036	\$220.08
4	074-225-037	\$220.08
4	074-225-038	\$220.08
3	074-225-039	\$165.06
4	074-351-001	\$220.08
4	074-351-002	\$220.08
4	074-351-003	\$220.08
4	074-351-017	\$220.08
4	074-351-018	\$220.08
4	074-352-001	\$220.08
2	074-352-002	\$110.04
4	074-352-003	\$220.08
4	074-352-004	\$220.08
5	074-352-005	\$275.10
4	074-352-006	\$220.08
4	074-352-007	\$220.08
4	074-352-008	\$220.08
4	074-352-009	\$220.08
4	074-353-001	\$220.08
4	074-353-002	\$220.08
4	074-353-003	\$220.08
5	074-353-004	\$275.10
4	074-353-005	\$220.08
2	074-353-006	\$110.04
4	074-353-007	\$220.08
4	074-353-008	\$220.08
5	074-353-011	\$275.10
5	074-353-012	\$275.10
4	074-353-013	\$220.08
4	074-353-014	\$220.08

Special Tax 2017-18 CSA 9-I, Exhibit A

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\*These amounts shall be adjusted by the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.



<u>Benefit Unit</u>	<u>APN</u>	<u>AMOUNT *</u>
5	074-353-015	\$275.10
5	074-353-016	\$275.10
4	074-353-017	\$220.08
4	074-353-018	\$220.08
4	074-353-019	\$220.08
5	074-353-020	\$275.10
4	074-353-022	\$220.08
4	074-354-008	\$220.08
2	074-354-009	\$110.04
4	074-354-010	\$220.08
4	074-354-012	\$220.08
4	074-354-013	\$220.08
<b>Grand Total:</b>		<b>\$30,371.04</b>
<b>Tax Fund:</b>	1808	<b>No of APNs:</b> <input type="text" value="142"/>

Special Tax 2017-18 CSA 9-I, Exhibit A

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\*These amounts shall be adjusted by the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.