

**IN THE BOARD OF SUPERVISORS**  
County of San Luis Obispo, State of California

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

PRESENT: Supervisors

ABSENT:

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

**RESOLUTION TO ESTABLISH FY 2019-20 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 2019-20 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

Real Property Land Use

Number of Units of Benefits per parcel

**Undeveloped property -**

Parcels of:

20 acres or less	2
Over 20 acres	3

**Developed property -**

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

**Other -**

(church, nursery, cemetery, professional)	4
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**WHEREAS**, said special tax approved in 2004 was set at the initial rate of forty-two dollars (\$42.00) per benefit unit, to be adjusted annually by the authorized increase in the Consumer Price Index (CPI).

**WHEREAS**, Resolution No. 2018-55, dated March 20, 2018, established the FY 2018-19 special tax rate at \$58.82 per benefit unit, after the annual CPI adjustment.

**WHEREAS**, in May 2019, the Board of Supervisors approved a resolution that addressed the changes to the CPI regions and authorized the use of a calculation that provides a reasonable means of maintaining the original intent of prior Board actions.

**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 FY 2019-20 is hereby set within County Service Area No. 9, Zone I at \$58.82 per benefit unit, plus any increase in the Consumer Price Index based on the June 30, 2019, 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 the authorized increase in the CPI, 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: April 4, 2019

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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 2019-20 CSA 9-I**  
**Before CPI Increase**

**Exhibit A**

19-Feb-19

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<u>Benefit Unit</u>	<u>APN</u>	<u>AMOUNT *</u>
3	067-011-003	\$176.46
2	067-011-004	\$117.64
4	067-011-018	\$235.28
3	067-011-019	\$176.46
3	067-011-020	\$176.46
3	067-011-021	\$176.46
3	067-011-035	\$176.46
3	067-011-041	\$176.46
4	067-011-042	\$235.28
3	067-011-047	\$176.46
3	067-011-048	\$176.46
3	067-011-049	\$176.46
4	067-011-050	\$235.28
4	067-011-051	\$235.28
4	067-011-057	\$235.28
4	067-012-018	\$235.28
4	067-031-001	\$235.28
3	067-031-008	\$176.46
4	067-031-011	\$235.28
6	067-031-021	\$352.92
4	067-031-036	\$235.28
4	067-031-037	\$235.28
4	067-031-038	\$235.28
4	067-041-003	\$235.28
6	067-051-004	\$352.92
4	067-131-002	\$235.28
4	067-131-013	\$235.28
4	067-131-014	\$235.28
4	067-131-015	\$235.28
4	067-132-014	\$235.28
4	067-132-015	\$235.28
4	067-132-016	\$235.28
4	067-132-020	\$235.28

Special Tax 2019-20 CSA 9-I, Exhibit A

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
5	067-132-021	\$294.10
4	067-132-022	\$235.28
4	067-132-023	\$235.28
4	067-132-024	\$235.28
4	067-132-025	\$235.28
2	067-132-026	\$117.64
2	067-132-027	\$117.64
6	067-132-036	\$352.92
4	067-132-037	\$235.28
4	067-161-008	\$235.28
5	067-161-010	\$294.10
4	067-161-011	\$235.28
4	067-161-014	\$235.28
2	067-161-015	\$117.64
3	067-161-016	\$176.46
4	067-161-020	\$235.28
4	067-161-021	\$235.28
3	067-171-011	\$176.46
4	067-171-012	\$235.28
4	067-171-019	\$235.28
4	067-171-020	\$235.28
4	067-171-031	\$235.28
5	067-171-032	\$294.10
4	067-171-033	\$235.28
3	067-171-038	\$176.46
6	067-171-039	\$352.92
4	067-171-043	\$235.28
4	067-171-045	\$235.28
4	067-171-046	\$235.28
4	067-171-047	\$235.28
4	067-171-048	\$235.28
2	067-171-049	\$117.64
4	067-171-084	\$235.28
4	067-171-085	\$235.28
4	074-222-001	\$235.28
4	074-222-002	\$235.28
2	074-222-003	\$117.64
2	074-222-006	\$117.64
4	074-222-007	\$235.28
4	074-222-008	\$235.28

Special Tax 2019-20 CSA 9-I, Exhibit A

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
4	074-222-009	\$235.28
4	074-222-010	\$235.28
4	074-222-012	\$235.28
4	074-222-014	\$235.28
2	074-225-008	\$117.64
4	074-225-009	\$235.28
4	074-225-010	\$235.28
4	074-225-012	\$235.28
4	074-225-013	\$235.28
4	074-225-014	\$235.28
5	074-225-015	\$294.10
4	074-225-016	\$235.28
5	074-225-017	\$294.10
5	074-225-019	\$294.10
5	074-225-020	\$294.10
4	074-225-021	\$235.28
2	074-225-022	\$117.64
4	074-225-023	\$235.28
4	074-225-024	\$235.28
4	074-225-025	\$235.28
4	074-225-026	\$235.28
4	074-225-028	\$235.28
4	074-225-029	\$235.28
4	074-225-030	\$235.28
4	074-225-031	\$235.28
4	074-225-032	\$235.28
4	074-225-035	\$235.28
4	074-225-036	\$235.28
4	074-225-037	\$235.28
4	074-225-038	\$235.28
3	074-225-039	\$176.46
4	074-351-001	\$235.28
4	074-351-002	\$235.28
4	074-351-003	\$235.28
4	074-351-017	\$235.28
4	074-351-018	\$235.28
4	074-352-001	\$235.28
2	074-352-002	\$117.64
4	074-352-003	\$235.28
4	074-352-004	\$235.28

Special Tax 2019-20 CSA 9-I, Exhibit A

<b>Benefit Unit</b>	<b>APN</b>	<b>AMOUNT *</b>
5	074-352-005	\$294.10
4	074-352-006	\$235.28
4	074-352-007	\$235.28
4	074-352-008	\$235.28
4	074-352-009	\$235.28
4	074-353-001	\$235.28
4	074-353-002	\$235.28
4	074-353-003	\$235.28
5	074-353-004	\$294.10
4	074-353-005	\$235.28
2	074-353-006	\$117.64
4	074-353-007	\$235.28
4	074-353-008	\$235.28
5	074-353-011	\$294.10
5	074-353-012	\$294.10
4	074-353-013	\$235.28
4	074-353-014	\$235.28
5	074-353-015	\$294.10
5	074-353-016	\$294.10
4	074-353-017	\$235.28
4	074-353-018	\$235.28
4	074-353-019	\$235.28
5	074-353-020	\$294.10
4	074-353-022	\$235.28
4	074-354-008	\$235.28
2	074-354-009	\$117.64
4	074-354-010	\$235.28
4	074-354-012	\$235.28
4	074-354-013	\$235.28
<b>Grand Total:</b>		<b>\$32,468.64</b>
<b>Tax Fund:</b>	1808	<b>No of APNs:</b> <input type="text" value="142"/>

\*These amounts shall be adjusted by the lesser of 1) the average of the percentage increases in the CPI for all items for San Francisco/Oakland/Hayward and the CPI for all items for Los Angeles/Long Beach/Anaheim at June 30 of the current year over the previous year's average of those indexes on the same date, or 2) the average of the percentage increases in the CPI for all items for San Francisco/Oakland/Hayward (weighted at 100%), the CPI for all items for Los Angeles/Long Beach/Anaheim (weighted at 66.67%), and the CIP for all items for Riverside/San Bernardino/Ontario (weighted at 33.33%) at June 30 of the current year over the previous year's average of those indexes on the same date.