

ORDINANCE 85-3208

AN ORDINANCE PROPOSING A SPECIAL TAX
FOR FIRE PREVENTION AND SUPPRESSION

The San Joaquin County Board of Supervisors sitting as the Board of Directors of the Delta Fire Protection District of San Joaquin County do ordain as follows:

Section 1: In accordance with Section 53978 of the Government Code a special fire tax for fire prevention and suppression is proposed to take effect upon the approval of two-thirds of the voters voting upon the proposed special tax.

Section 2: The maximum rates allowable under this special tax shall be calculated as follows, based upon the following classes of improvements to property or use thereof, or a combination thereof;

- A. Residential Dwelling: Any building or structure which is occupied or intended to be used for living purposes with the exception of duplex, triplex, fourplex, etc., or apartment house, hotel or motel.
- B. Commercial Residential: Any apartment house, condominium, hotel, motel, or any other building or structure containing two or more residential units.
- C. Agriculture: Any building or structure used or intended for use for the purpose of agriculture or agriculture related activities including residences with the exception of dairies.
- D. Dairies: Any building or structure used for the production of milk, including loafing barns and residences.

- E. Commercial: Any building or structure used or intended to be used for storage, wholesale (other than wholesale nurseries), retail or other commercial activities.
- F. Industry: Any building or structure used, or intended to be used for the purpose of production or manufacturing of goods and products, including the storage of such goods or products.
- G. Vacant Residential Lots: Any uninhabited ground or property which is intended to be used or developed for dwelling purposes.
- H. Vacant Commercial Lots: Any vacant ground or property to be used for any commercial building or development of any commercial purpose.
- I. Vacant Industrial Lots: Any vacant ground or property to be used for any industrial building or development of any other industrial purpose.
- J. Berms: Uncultivated tule, brush or tree covered islands.
- K. Gas Wells: Fixed components located on property designed for the purpose of producing natural gas, storage of natural gas, or other petroleum products.
- L. Waste Lands: Uncultivated or desolate properties.
- M. State Board of Equalization Properties: Utility, railroad and other properties valued by the State Board of Equalization.
- N. Mobile Home Residential Lots: Any space, pad or other area provided in any mobile home park for mobile homes.
- O. Marinas or Yachting Clubs:
Any building or structure used for the purpose of boat.

storage or related boating activity, including restaurants and bars and offices.

Section 3: Vacant residential lots, commercial vacant lots, vacant industrial lots, gas wells, waste lands, mobile home residential lots, State Board of Equalization properties, and berms, shall be assessed an annual fee each fiscal year, with the rest of the charges being based on a square foot rate each fiscal year. The maximum rate for each category shall be as follows:

A. Residential Dwelling:	Up to 7.5 cents per sq. ft.
B. Commercial Residential:	Up to 8.5 cents per sq. ft.
C. Agriculture:	Up to 5.5 cents per sq. ft.
D. Dairies	Up to 4 ⁵ .5 cents per sq. ft.
E. Commercial:	Up to 8.5 cents per sq. ft.
F. Industry:	Up to 10.5 cents per sq. ft.
G. Marina or Yachting Clubs	Up to 6.5 cents per sq. ft.
H. Berms	\$2 per acre unit per fiscal year *
I. Vacant Residential Lots:	\$30 per fiscal year
J. Vacant Commercial Lots:	\$20 per acre unit per fiscal year *
K. Vacant Industrial Lots:	\$20 per acre unit per fiscal year *
L. Gas Wells:	\$50 per fiscal year
M. Waste Lands:	\$10 per fiscal year
N. State Board of Equalization:	\$50 per acre unit per fiscal year *
O. Mobile Home Residential Lots:	\$50 per fiscal year

* Each lot shall be rounded up to the next even acre;

1.01 acres equal 2 acres, 2.65 acres equal 3 acres, etc.

Section 4: The Board of Directors of this Fire Protection District may set the special tax and collect less than the maximum amount of the approved special taxes designated in Section 3 of this ordinance.

Section 5: The approved special tax shall be collected in the same manner as other charges and taxes collected by the County of San Joaquin on behalf of this Fire Protection District. Any tax levied under this ordinance shall become a lien upon the property against which it is assessed and collectible in the manner and subject to the same penalties as provided for the collection of other taxes collected by the County of San Joaquin on behalf of this Fire Protection District. The special tax shall be in addition to the annual tax rate allowed by law.

Section 6: Each property owner in the district shall, within thirty (30) days after mailing of the notice of the special tax bill for that fiscal year, have the right to file a written appeal with the district protesting the levy of such special tax. The filing of an appeal is not ground for failing to timely pay the entire amount of taxes specified as due on the tax bill. If the special tax is either reduced or increased as a result of the decision of the Board of Directors, the special tax shall either be refunded or the increased amount collected.

The property owner, or their designated representative, may be present at the protest hearing concerning the setting of the special tax rate. The property owner or their designated representative may present any relevant evidence and may be examined under oath by the Board of Directors of the district. The district's representative may also present any relevant evidence and be examined under oath by the

taxpayer or their designated representative and the Board of Directors of the district. The burden of proof on any factual question shall be on the taxpayer.

Within thirty (30) days after the hearing, the Board of Directors, by majority vote, shall render a decision concerning the protest of the special tax.

Section 7: All proceeds of the special tax levied under this ordinance shall only be expended for the purpose of obtaining, furnishing, operating and maintaining fire protection, suppression and emergency medical services.

Section 8: If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect any other provision or applications. To this end the provisions of this ordinance are declared to be severable.

Section 9: This ordinance shall take effect and be in force upon approval of 2/3's of voters voting upon this ordinance. This ordinance, prior to the expiration of fifteen (15) days from its passage by this Board, shall be published once in the Lodi News Sentinel, a newspaper of general circulation, published in the County of San Joaquin, State of California.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of San Joaquin on the _____ day of SEP 3 1985, 1985, by the following vote, to wit:

AYES: BARBER, CASTLES, SOUSA, COSTA
NOES: NONE
ABSENT: WILHOIT

Evelyn L. Costa
EVELYN L. COSTA, Chairman
Board of Supervisors
County of San Joaquin
State of California

ATTEST: JORETTA J. HAYDE
Clerk of the Board of Supervisors of the County of San Joaquin, State of California

BY *Carmel Taylor*
Deputy Clerk

