

EXHIBIT A
Resolution # 2017- 002

RESOLUTION TO ENACT THE EASTERN PLUMAS RURAL FIRE PROTECTION DISTRICT SPECIAL TAX ON ALL TAXABLE PROPERTY FOR THE PURPOSE OF PROVIDING FIRE PROTECTION, AND EMERGENCY MEDICAL RESPONSE SERVICES INCLUDING FIRE PREVENTION AND SUPPRESSION, RESCUE AND OTHER SERVICES; AND TO CALL AN ELECTION THEREON.

WHEREAS, the Board of Directors of the Eastern Plumas Rural Fire Protection District (the "District") finds and determines as follows:

- A. California Health and Safety Code Section 13910 provides that a fire protection district board of directors may raise revenues pursuant to law whenever revenues are inadequate to meet the costs of providing services pursuant to Section 13862 for fire protection and prevention, emergency medical services, and hazardous material emergency response services;
- B. The present and anticipated revenues of the District are insufficient to fund safe levels of the above mentioned services, for reasons to be present in connection with the public hearing prior to adoption of this resolution; and a tax rate of \$65.00 per property assessment on all property including residential, vacant, commercial and industrial is estimated to generate sufficient supplemental funding to ensure a safe level of services and includes the \$2.50 per tax assessment annual administrative charge for county collection of the tax.
- C. California Health and Safety Code Section 13911 authorizes a fire protection district to levy a voter-approved special tax pursuant to Government Code Section 50077, which requires an election and approval by two-thirds of the voters voting.
- D. That the special property tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, emergency medical response services within the District, for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency services agencies, and for any Incidental expenses related to the collection of the tax.
- E. In accordance with Government Code Section 50075.3, the District's Secretary shall file a report with District Board of Directors at least once a year. That annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.
- F. In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical services, the tax rate may increase in future years by annual amount not to exceed 3%, based upon changes in the Western States Consumer Price Index (CPI) or 3% WHICH EVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being placed on the agenda of the Eastern Plumas Rural Fire Protection District Board of Director's regular meeting with an opportunity for public input and discussion.
- G. Public Notice of hearing on this resolution was posted in the Portola Reporter and in five locations on April 19, 2017 and a public hearing was held on April 24, 2017.

NOW, THEREFORE BE IT RESOLVED as follows;

1. The District proposes that a special tax measure be submitted to voters of the District as set forth below:

"Upon a two-thirds vote of approval, shall a special tax of \$65.00 per fiscal year be imposed on each and every property assessment on all property including residential, vacant, commercial and industrial within the boundaries of Eastern Plumas Rural Fire Protection District, excluding those properties exempt from county

property tax, for the sole purpose of supplementing the funding of services for fire protection and prevention, emergency medical response, hazardous materials emergency response; commencing in fiscal year 2018-19, and continuing indefinitely with tax proceeds to be collected and apportioned along with county property taxes.”

2. The District request the Plumas County Board of Supervisors, pursuant to Election Code Section 10002, permit the Plumas County Clerk to render services necessary to place on the November 07, 2017 ballot pursuant to election Code Section 4000 and other relevant sections, as scheduled by the Clerk, with costs to be reimbursed by the District.

The Foregoing resolution was passed and adopted on May 15, 2017 at a meeting of the Board of Directors of the Eastern Plumas Rural Fire Protection District by the following vote:


AYES: Chairperson Graham, Director Glenn Mallory and Director Lydia Acosta

NOES: None

ABSENT OR NOT VOTING: Chairperson Pat Meyers

EST:


Katy Martinez, Secretary


Jeanne Graham, Chairperson

APPROVED AND SIGNED AT EPRFPD'S 05/15/2017 REGULAR BOARD MEETING

**Full Text of Special Tax Measure
Eastern Plumas Rural Fire Protection District Special Tax
For Fire Suppression, Protection, Prevention And
Emergency Medical Response Services**

The Eastern Plumas Rural Fire Protection District is responsible for fire protection and emergency medical response services within the district

In order to maintain fire protection and medical emergency response service, and to adequately train and equip firefighters, the District proposes to levy a special tax on all properties including residential, vacant, commercial, and industrial within the District at the following annual rate. If passed, this special tax would replace the current annual benefit assessment charges as listed below:

	Proposed New Rate	Current Assessment to be Replaced	Total Increase
Lake Davis	\$65.00	\$20.00	\$45.00
All other areas of the District	\$65.00	None	\$65.00

The purpose of this tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical services, the tax rate may increase in future years by annual amount not to exceed 3%, based upon changes in the Western States Consumer Price Index (CPI) or 3% WHICH EVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee being placed on the agenda of the Eastern Plumas Rural Fire Protection District Board of Director's regular meeting with an opportunity for public input and discussion.

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