

BEFORE THE BOARD OF DIRECTORS
OF THE RODEO-HERCULES FIRE PROTECTION DISTRICT

In the Matter of the)
Adoption of an Ordinance) ORDINANCE NO. 87-1
to Levy an Assessment)
Fee for Fire Suppression)
Services Within the District)

ARTICLE I.

Purpose and Intent

It is the purpose and intent of this Ordinance to levy a Fire Suppression Assessment on all parcels of real property within the Rodeo-Hercules Fire Protection District, in order to provide funding for, and to improve fire protection, prevention, and suppression services of the District, thereby benefitting all parcels of property within the District.

This fee is a Fire Suppression special assessment fee within the meaning of Article 3 of the Government Code, commencing with §§50078 et seq. This fee is not determined according to, nor in any manner based upon, the assessed value of property; this fee is based upon the improvements to and types of parcels and, the risk of fire attendant to such improvements and parcels.

The revenues raised by this fee are to be used for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, stationhouse facilities, for paying the salaries and

benefits of firefighting personnel, and for such other fire protection, suppression, or prevention expenses as are deemed appropriate by the Rodeo-Hercules Fire Protection District.

ARTICLE II.

Definitions

The following definitions shall apply throughout this ordinance.

1. "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of Contra Costa County. For purposes of this Ordinance, parcel does not include any land or improvements outside the boundaries of the Rodeo-Hercules Fire Protection District nor any land or improvements owned by any governmental entity.

2. "Improved parcel" means any parcel upon which any combustible improvement exists.

3. "Unimproved parcel" means any parcel except an improved parcel.

4. "Improvement" means those items included within the Revenue and Taxation Code §105 definition of improvement, except for 1) fences, poles, and walls that are not a part of or connected to a structure and 2) trees and vines.

B. Uniform Schedule and Rates.

Pursuant to Government Code §50078.2(a), the Benefit Assessment Risk Schedule establishes uniform schedules based on the type of use of property and the risk classification of structures and uses of property. The assessment is directly related to the benefits to the property assessment as set forth in A., above.

ARTICLE IV.

A. Setting the Benefit Assessment Fee Rate.

The District's Board of Directors, prior to July 1, 1987, shall set the fee for the initial fiscal year. Thereafter, at regularly scheduled meetings held prior to July 1 of each year, the Board of Directors of the Rodeo-Hercules Fire Protection District shall set the Benefit Assessment Fee Rate which shall be assessed for the next fiscal year, subject to the maximum fee rate of \$52.00 for the risk factor unit (Article IV C.).

B. Computation of Fees.

On March 1 of each year or upon such date as the tax collector deems appropriate, the tax collector shall identify parcels within the District that are subject to the assessment. The District shall also identify parcels within the District subject to the assessment. The use code found on the Benefit Assessment Risk Schedule for the parcels subject to the assessment is then used to deter-

5. "Fiscal year" means the period of July 1 through the following June 30.

6. "District" means the Rodeo-Hercules Fire Protection District.

7. "Ad valorem real property taxes" means taxes on that secured roll real property which is subject to being sold for delinquency of such taxes. "Ad valorem property taxes" or "ad valorem real property taxes", therefore, includes taxes based on the March 1, 1975 value of real property and taxes based on the value of real property at date of change of ownership, completion of new construction, or purchase where such has occurred after March 1, 1975.

ARTICLE III.

A. Establishment of a Benefit Assessment Risk Schedule.

There is established by this ordinance a Benefit Assessment Risk Schedule, attached hereto as Exhibit "A" and incorporated by reference as though fully set forth herein, which schedule correlates fire suppression risk factors of incident frequency, fire flow requirements, life hazard, process hazard, exposure hazard, and mitigation factors to types of parcels within the District, determining risk factors associated the classes of uses, expressed as "Risk Units" on the schedule.

mine the number of risk units for the parcel. The total of all risk units for all parcels subject to the assessment shall then be totalled to determine the District-wide "risk value." The District-wide "risk value" is the sum of the total number of risk units for all parcels subject to the assessment. The total revenue to be generated in the fiscal year is then divided by the total number of risk units to equal the benefit assessment fee rate.

The Benefit Assessment Fee to be levied on individual parcels is determined as follows: the fee rate is multiplied by the total number of risk units for a parcel on the basis of the Benefit Assessment Risk Schedule to arrive at the Assessment Fee for each parcel.

C. Maximum Fee Rate.

The maximum assessment fee rate for one risk factor unit shall be fifty-two dollars (\$52.00). The maximum assessment on any use is determined by multiplying the fee rates times the risk units for a particular use.

D. Levy of Fees.

Prior to the end of each July, the District's Board of Directors shall levy the Benefit Assessment Fee upon the parcels in the Rodeo-Hercules Fire Protection District for the then current fiscal year. Fees levied on each parcel shall be a charge upon the parcel and shall be due and collectible as set forth in Article V., Collection and Administration. A complete listing of the amount of

fees on each parcel shall be maintained and be available for public inspection at the District's administrative headquarters during the remainder of the fiscal year for which such fees are levied.

E. Duration of the Assessment.

The duration of the assessment established by the ordinance is 25 years, or as established by law, whichever is greater.

ARTICLE V.

Collection and Administration

A. Fees as Liens Against the Property.

The amount of fees for each secured roll parcel each year shall constitute a lien on such property, in accordance with Revenue and Taxation Code §2187, and shall have the same effect as an ad valorem real property tax lien until fully paid.

B. Collection.

The assessment on each parcel may be directly billed to the property owner or will be billed on the secured roll tax bills for ad valorem property taxes and shall be due the Rodeo-Hercules Fire Protection District upon presentation of the bill. Insofar as feasible and insofar as not inconsistent with this Ordinance the assessments are to be collected by Contra Costa County on behalf of the District in the same manner in which the County collects secured roll ad valorem property taxes.

Insofar as feasible and insofar as not inconsistent with this Ordinance, the times and procedures regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of this assessment. Notwithstanding anything to the contrary in the foregoing, as to this assessment: 1) the secured roll tax bills shall be the only notices required the assessment except for properties not on the secured roll, 2) the appeal procedures set forth hereinbelow shall apply in lieu of appeals to the Assessment Appeals Board, and 3) the homeowners and veterans exemptions are not applicable, because such exemptions are a function of dollar amount of value, and this fee is a function of fire suppression risk factors relating to real property by classification.

C. Publication of Notice of Time Limit for Filing Appeals.

Within 20 days after the bills for the first installment of secured roll taxes have been mailed, the Board of Directors of the Rodeo-Hercules Fire Protection District shall cause a notice of the right to appeal to be published once a week for two weeks in a newspaper of general circulation throughout the District. Such notice shall be headed, "Notice of Appeals Period for Rodeo-Hercules Fire Protection District Special Assessment Fee for Fire Protection and Prevention Services" and shall

contain the precise wording of all of Article VI herein below.

D. Costs of Administration by County.

The reasonable costs incurred by the County offices collecting and administering this fee shall be deducted from the collected fees before remittal of the balance to the District.

ARTICLE VI.

Appeals

A. Applications for Reduction of Fees; Time Limit for Filing; Notice of Hearing; Payment of Fees Pending Decision; Refunds.

Appeals of the amount of the special assessment fee for fire protection and prevention services for a parcel, or of any component of the fee, must be made by written application of the parcel owner to the District's Board of Directors and must be received in the District's administrative headquarters, Rodeo, California, no later than the 10th of September of any year. Any such appeal must set forth all facts upon which the parcel owner contends that the fees should be reduced. Any such appeal also must give the mailing address of the parcel owner, must specify by precise address or assessor's parcel number, the location of the parcel for which the fees are being appealed, and must contain a statement made under

penalty of perjury that the facts set forth in the application are true. If the District's staff and the appealing taxpayer do not agree on a resolution of the issue(s) presented by the appeal, an application which complies with the requirements stated above shall be set for hearing before the Board of Directors of the District as soon as reasonably possible, and notice of such hearing shall be mailed to the appealing taxpayer at least two weeks in advance of the hearing. Filing of an appeal is not grounds for failing to timely pay the entire amount of fees specified as due on the tax bill. If fees are reduced or increased as a result of the decision of the Directors, the fees shall be refunded or collected, insofar as feasible, in the same manner as secured roll ad valorem property taxes are refunded or collected after Assessment Appeals Board Hearings.

B. Hearing.

The parcel owner or his designated representative may, but need not, be present at the hearing. If present, the parcel owner or his designated representative may present any relevant evidence and may be examined under oath by the District's representative and the Directors. The District's representative may also present any relevant evidence and be examined under oath by the parcel owner or his designated representative, and the Directors. The burden of proof of any factual question shall

be on the parcel owner. Within 40 days after the hearing, the Directors, by majority vote shall determine what, if any, component of the fee shall be reduced or increased, and by how much. If fees are to be reduced or increased as a result of the decision of the Directors, the fees shall be refunded or collected, insofar as feasible, in the same manner as secured roll ad valorem property taxes are refunded or collected after Assessment Appeals Board Hearings.

ARTICLE VII.

Severability Clause

If any articles, section, subsection, sentence, phrase, or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion or portions of this Ordinance.

ARTICLE VIII.

Effective Date

The effective date of this Ordinance is its date of adoption by the Board of Directors.

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