

ORDINANCE NO. 94

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE TWENTYNINE PALMS WATER DISTRICT AUTHORIZING AND SETTING A SPECIAL PARCEL TAX FOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES AND SUBMITTING THE SPECIAL PARCEL TAX AND QUESTION TO ESTABLISH THE DISTRICT'S APPROPRIATIONS LIMIT TO THE QUALIFIED VOTERS OF THE DISTRICT

WHEREAS, the Twentynine Palms Water District (the "District") is a County Water District formed and operating under the County Water District Law set forth in Section 30000 et seq. of the Water Code and has the authority to provide fire and emergency medical services under Water Code Section 31120; and

WHEREAS, the District has a duty to provide for the safety of its residents and members of the public by maintaining and providing adequate funding for its fire and emergency medical services; and

WHEREAS, inadequate staffing and equipment for fire and emergency medical services may result in inadequate response times to emergency calls and pose a risk to the health, safety, and general welfare of the District's residents and members of the public; and

WHEREAS, the District has an interest in providing adequate funding for its fire and emergency medical services to ensure that there is sufficient staffing and equipment to service District residents and members of the public; and

WHEREAS, on October 5, 2004, the District adopted Ordinance No. 89 setting forth a unit schedule for a special parcel tax to fund fire and emergency medical services within the District and submitted to the qualified voters of the District a ballot measure ("Measure J") for the purpose of approving the special parcel tax; and

WHEREAS, on March 8, 2005, two-thirds of the qualified voters of the District voting in the election approved Measure J, which authorized the District to impose a special parcel tax for the purpose of funding fire and emergency medical services at the rate \$80.00 per unit per year; and

WHEREAS, although the special parcel tax rate per unit has remained the same, the costs and expenses incurred by the District for the provision of fire and medical emergency services have increased substantially; and

WHEREAS, the District must find an immediate solution to provide adequate funding for its fire and emergency medical services in order to ensure the health, safety, and general welfare of its residents and members of the public; and

WHEREAS, the District desires to increase the special parcel tax in order to continue providing adequate fire and emergency medical services within the District and meet anticipated future demands for services over the next ten years; and

WHEREAS, a financial analysis has determined the District needs a 50% increase in annual revenue by July 1, 2013, and annual increases in revenue each year thereafter to fund fire and emergency medical services within the District for a ten-year period; and

WHEREAS, pursuant to California Constitution articles XIII A, section 4, XIII C, section 2(b), XIII D, section 3(a), and California Government Code sections 50077, 53970 et seq., 53722, 53724, and 53978, and Water Code section 31653, no local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by an affirmative vote of two-thirds of the qualified electors voting in the election; and

WHEREAS, Article XIII B of the California Constitution places an annual limitation upon appropriations from proceeds of taxes by each local government of the State of California; and

WHEREAS, the Board of Directors has authority to place propositions on the ballot to be considered at a regular or special election of the District; and

WHEREAS, on December 21, 2011, the Board of Directors held a public meeting after due notice regarding the proposed increase to the District's special parcel tax and an election to be held for the purpose of establishing an increase to the District's special parcel tax at a rate of \$120.00 per unit commencing July 1, 2013, and to provide for annual increases to such special parcel tax at a rate of \$6.00 per unit per year for a ten-year period; and

WHEREAS, the proposed automatic annual increases to such special parcel tax, if approved, shall commence on July 1, 2014, and shall be imposed each July 1 thereafter through and including July 1, 2023; and

WHEREAS, the Board of Directors desires to authorize the submittal to the voters on April 17, 2012, two ballot measures to such qualified electors of the District to (a) authorize an increase to the special parcel tax within the District, and (b) establish an appropriations limit for the District;

WHEREAS, the ballot propositions and the terms of approval, collection and use of the special parcel tax are described and provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit A (the "Ballot Ordinance") and by this reference made an operative part hereof, and in accordance with all applicable laws;

WHEREAS, based on all of the information presented at the December 21, 2011, public meeting, both written and oral, including the staff reports, minutes, and other relevant materials, the Board of Directors finds that under CEQA Guidelines 15060(c)(2) and 15378(b)(2) and (b)(4), the special parcel tax does not constitute a project under CEQA and therefore no further CEQA review is required.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Directors of the Twentynine Palms Water District as follows:

1. Recitals. The Board of Directors of the District hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference made an operative part hereof.
2. Calling and Giving Notice of Election. The Board of Directors hereby calls and gives notice of a special mailed ballot election to be held on April 17, 2012 in the District, County of San Bernardino. The District Secretary is authorized, instructed and directed to give further or additional notice of the election, in the time, form and manner as required by law.
3. Submission of Ballot Measures. Pursuant to Section 4 of Article XIII A of the California Constitution, Government Code sections 50077, 53970 et seq., 53722, 53724, and 53739, the Board of Directors hereby orders the Ballot Ordinance attached hereto as Exhibit A to be submitted to the qualified voters of the District at the special mailed ballot election to be held on April 17, 2012, and requests the Registrar of Voters of San Bernardino County (the "Registrar of Voters") to conduct the election, at which it shall submit to the qualified voters of the District the measures as set forth in Section 4 hereof and the Ballot Ordinance set forth in Exhibit A hereof.
4. Ballot Measures. The Board of Directors, pursuant to its right and authority, does hereby order that the ballot measures shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 4. On the ballot to be submitted to the qualified voters at the special mailed ballot election to be held on April 17, 2012, in addition to any other matters required by law, there shall be printed substantially the following:

MEASURE: APPROVING A SPECIAL PARCEL TAX FOR FIRE AND EMERGENCY MEDICAL SERVICES	
Shall the ordinance increasing the special parcel tax for the Fire Department of the Twentynine Palms Water District from \$80.00 to \$120.00 per unit commencing July 1, 2013, and providing for an annual increase to the tax of \$6.00 per unit per year for a ten-year period, be adopted to provide a reliable revenue source for fire and emergency medical services and to protect the public's health, safety and general welfare?	YES
	NO

MEASURE: APPROVING AN ANNUAL APPROPRIATIONS LIMIT	
Shall Twentynine Palms Water District increase its California Constitution article XIII B appropriations limit by the amount of revenues received in each fiscal year from the special parcel tax for fire and emergency medical services approved by the voters?	YES
	NO

5. Specific Purposes. The specific purposes of the special parcel tax and the increases thereof are to pay for fire and emergency medical services provided by the District’s Fire Department, including, but not limited to, the salaries, benefits and all other personnel related costs, equipment and apparatus for full-time firefighting and firefighting/emergency medical personnel as deemed necessary by the Board of Directors or as required by law, regulation or contractual obligation of the District, and any incidental expenses incurred in the administration of the tax, including, but not limited to, the costs of the election, and the cost of collection. The proceeds of the special parcel tax shall be used only for the specific purposes identified herein. The proceeds of the special parcel tax shall be deposited in a special fund, to be created and maintained by the District.

6. Accountability Measures. If the ballot measure authorizing the increase to the District’s special parcel tax is approved by the qualified voters of the District, for so long as any proceeds of the special parcel tax remain unexpended, the District Fire Chief shall cause a report to be prepared by an independent auditor and reviewed by the volunteer Oversight Committee and to be filed with the Board of Directors no later than December 31 of each year, commencing December 31, 2014, stating (1) the amount of special parcel tax revenues collected and expended in such year; and (2) the status of any projects or description of any programs funded from proceeds of the special parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Fire Chief shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Directors.

7. Oversight Committee. If the ballot measure authorizing the increase to the District’s special parcel tax is approved by the qualified voters of the District, the expenditures of the special parcel tax shall be monitored by a volunteer Oversight Committee (the “Committee”) appointed by the Board of Directors to ensure conformance with this Ordinance No. 94 and the Ballot Ordinance approved by the qualified voters of the District and attached hereto as Exhibit A. The Board of Directors shall establish the Committee not more than sixty (60) days after July 1, 2013, if the proposed special tax has been approved by the qualified electors. The Committee shall have the duties and rights set forth in this Ordinance No. 94 and shall not have independent legal capacity from the District.

a. Purposes. The Committee shall review and evaluate annual expenditures made by the Board of Directors from the proceeds of the special parcel tax (“special tax proceeds”) approved by the qualified voters of the Ballot Ordinance.

b. Duties. To carry out its stated purposes, the Committee shall perform the following duties:

i. Inform the Public. The Committee shall inform the public concerning the District’s expenditure of the special parcel tax proceeds by publishing in a newspaper of general circulation an annual report summarizing the expenditure of special parcel tax proceeds to date.

ii. Review Expenditures. The Committee shall review and report on the proper expenditure of tax proceeds pursuant to this Ordinance.

iii. Annual Report. The Committee shall present to the Board of Directors, in public session, an annual written report which shall include a statement indicating whether the District is in compliance with the requirements of the special parcel tax and a summary of the Committee’s proceedings and activities for the preceding year by no later than December 31 of each year, commencing December 31, 2014.

c. Authorized Activities. The Committee may receive and review copies of the District’s annual budget and inspect all facilities and contracts entered into for which special parcel tax proceeds have been or will be expended.

d. Membership. The Committee shall consist of five (5) members appointed by the Board of Directors. To be a qualified candidate for the Committee, a person must be at least 18 years of age and reside within the District’s geographic boundaries, in accordance with Government Code section 1020. The Committee may not include any employee or officer of the District, or any vendor, contractor, or consultant of the District. The Board of Directors shall appoint the initial chair. Thereafter, the Committee shall elect a chair and vice-chair who shall act as chair only when the chair is absent, which positions shall continue for one (1) year terms. No person shall serve as chair for more than two consecutive terms.

e. Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member agrees to comply with Article 4 (commencing with section 1090) and Article 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code, and the Political Reform Act (Gov. Code §§ 81000 et seq.), and to complete Form 700 as required by all “designated employees” of the District.

f. Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, beginning January 1. Terms shall expire on December 31st of the final year in office. At the Committee’s first meeting, members will draw lots to select a minimum of three members to serve for a term, beginning the effective date of his or her appointment and ending December 31, 2014, and the remaining

members for an initial term, beginning the effective date of the special parcel tax for fire and emergency medical services and ending December 31, 2015.

g. Removal; Vacancy. The Board of Directors may remove any Committee member for any reason, including failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee ethics requirements set forth herein. Upon a member's removal, his or her seat shall be declared vacant. When a vacancy occurs, the District Secretary will advertise for the open position.

h. Compensation. Committee members shall not be compensated for their services. Committee members may be eligible for reimbursement of actual and necessary expenses in accordance with the District's reimbursement policy.

i. District Resources. Committee members shall not have the authority to direct staff of the District. Individual members of the Committee retain the right to address the Board of Directors, either on behalf of the Committee or as an individual.

j. Meetings of the Committee. The Committee is required to meet at a minimum once a year. All meetings shall be open to the public in accordance with the Brown Act, Government Code Section 54950 et seq. Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business except adjournment.

k. District Support. The Committee shall receive all necessary technical and administrative assistance by the District as follows:

i. preparation of and posting of public notices as required by the Brown Act, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the Board of Directors;

ii. preparation and copies of any documentary meeting materials, such as agendas and reports; and

iii. retention of all Committee records, and providing public access to such records.

8. Annual Report. If the ballot measure authorizing the increase to the District's special parcel tax is approved by the qualified voters of the District, the District shall annually adopt a written report which shall contain a description of each lot or parcel of property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to the Ballot Ordinance attached hereto as Exhibit A and approved by the qualified voters of the District. For purposes of the special parcel tax, "taxable property" shall be defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the

Treasurer-Tax Collector of San Bernardino County. All property which is otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the special parcel tax in such year. The San Bernardino County Assessor's determination of exemption or relief for any reason of any parcel from taxation shall be final and binding for the purposes of the special parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the special parcel tax shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

9. Computation and Collection of Special Parcel Tax. If the ballot measure authorizing the increase to the District's special parcel tax is approved by the qualified voters of the District, the District Fire Chief or his/her authorized designee or employee is hereby authorized and directed each fiscal year, commencing with the fiscal year 2013-2014, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with Ballot Ordinance attached hereto as Exhibit A and the authorizations set forth therein, including the annual increases to such special parcel tax. The special parcel tax shall be collected on behalf of the District by the County of San Bernardino in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by the District, or by the County on behalf of the District. The District Fire Chief is hereby authorized and directed to provide all necessary information to the Treasurer-Tax Collector of San Bernardino County to effect proper billing and collection of the special parcel tax, so that the installments of the tax shall be included on the secured property tax roll of San Bernardino County. Unless otherwise required by the District Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

10. Interest and Penalties. If the ballot measure authorizing the increase to the District's special parcel tax is approved by the qualified voters of the District, the special parcel tax shall be collected in the same manner as ordinary ad valorem taxes are collected provided, however, that the District Board of Directors may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution(s). The special parcel tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for ad valorem taxes.

11. Election Procedures.

a. Pursuant to the requirements of Elections Code section 4000 et seq., the Board of Directors hereby requests the Board of Supervisors of the County of San Bernardino to conduct a special mailed ballot election for the proposed ballot measures.

b. The election on the ballot measures shall be held and conducted as provided for herein. In all particulars not prescribed in this Ordinance, the election shall be held as provided by law for the holding of special district elections, and otherwise in accordance with the Elections Code, or as determined by the Registrar of Voters in accordance with the Elections Code.

c. The Board of Supervisors of San Bernardino County is hereby requested to instruct and permit the Registrar of Voters to render all services to the District as needed relating to the special mailed ballot election on the ballot measures, and the District hereby agrees to reimburse the county in full for the services performed, upon presentation of a bill to the District. The Board of Supervisors of the County of San Bernardino is authorized to canvas the returns of that election with respect to the votes cast in the District and certify the results to the Board of Directors. The District recognizes that additional costs will be incurred by the County by reason of this special mailed ballot election and agrees to reimburse the County for all costs. The District Secretary is directed to file a certified copy of this Ordinance, including the Ballot Ordinance attached hereto as Exhibit A, with the Board of Supervisors of San Bernardino County and the Registrar of Voters of San Bernardino County.

d. The District Secretary is hereby authorized and directed to cooperate with the Registrar of Voters and to follow the procedures and meet all deadlines established by the Registrar of Voters.

e. At the next regular meeting of the Board of Directors occurring after the returns of the election for the ballot measures have been canvassed and certified, the Board of Directors shall cause to be entered in its minutes a statement of the results of the election.

12. Arguments and Analysis.

a. Pursuant to Elections Code section 9316, the District Secretary shall fix and determine a reasonable date prior to the election for the submission to the District Secretary of an argument in favor of and against the Ballot Ordinance, and additional rebuttal arguments pursuant to Elections Code section 9317. Direct arguments shall not exceed three hundred words and shall be signed by not more than five persons.

b. Pursuant to Elections Code section 9317, when the District Secretary has selected the arguments for and against the ballot measures, which will be printed and distributed to the voters, the District Secretary shall send copies of the

argument in favor of the measures to the authors, if any, of the arguments against, and copies of the argument against the measures to the authors, if any, of the arguments in favor. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument, which it seeks to rebut.

c. The District General Counsel shall prepare an impartial analysis of the ballot measures, not to exceed five hundred words, showing the effect of the measures on existing law and the operation of the ballot measures, and shall submit the analysis to the District Secretary by January 9, 2012.

13. Placement on the Ballot. The District Secretary is hereby authorized and directed to take all steps necessary to place the ballot measures on the ballot and to cause the measures to be printed and shall act as the filing authority for arguments. The full text of the Ballot Ordinance shall be printed in the voter pamphlet, and a statement shall be printed in the ballot pursuant to Section 9312 of the Elections Code advising voters that they may obtain a copy of this ordinance, the Ballot Ordinance and/or ballot measures, at no cost, upon request made to the District Secretary.

14. Notice. Notice of the time and place of holding the election is hereby given, and the District Secretary is authorized, instructed and directed to give such further or additional notice, in the time, form and manner required by law. The Registrar of Voters is hereby requested to publish any further or additional notice as required by law.

15. Delivery of Ordinance to County. The Board of Directors directs the District Secretary to deliver copies of this Ordinance, including the Ballot Ordinance attached hereto as Exhibit A, to the Clerk of the Board of Supervisors of the County of San Bernardino and to the Registrar of Voters of the County of San Bernardino.

16. Severability. The special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided. If for any reason any provision of this Ordinance, the Ballot Ordinance, or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance, the Ballot Ordinance and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance and the Ballot Ordinance are severable.

17 Successors. To the fullest extent permitted by law, the Ballot Ordinance, if approved by the qualified voters of the District, and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.

18. Effective Date of Special Tax. Pursuant to California Constitution article XIII C section (2)(d), California Government Code section 53724, if two-thirds of the qualified voters voting in the election on the Proposition to adopt the Ballot Ordinance increasing the special parcel tax, attached hereto as Exhibit A, vote in favor of the adoption of such Proposition, the provisions regarding the proposed special parcel tax as set forth therein shall be deemed valid and binding. The proposed special parcel tax as set forth in the Ballot Ordinance shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect July 1, 2013.

19. Effective Date of Appropriations Limit. Pursuant to California Constitution article XIII B section 4, if a majority of the qualified voters voting in the election on the Proposition to establish the appropriations limit for the District vote in favor of the adoption of such Proposition, the appropriations limit authorized thereto shall be valid and binding for a period of four years. The appropriations limit shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect ten (10) days after that date.

20. CEQA. Special tax monies raised pursuant to the Ballot Ordinance are exempt from environmental analysis under the California Environmental Quality Act pursuant to Public Resources Code Section 21080 (b)(8) since the proceeds of the special tax will be used for: (a) meeting operating expenses, including employee wage rates and fringe benefits; (b) purchasing or leasing supplies, equipment or materials; (c) meeting applicable financial reserve needs and requirements; and (d) obtaining funds for capital projects necessary to maintain service within existing service areas.

21. Notice. A public hearing was held on December 21, 2011, the notice of which was published in the Desert Trail on December 8 and 15, 2011.

22. Ordinance. This Ordinance No. 94 shall take effect immediately upon its adoption. This Ordinance shall be published in a newspaper of general circulation within ten (10) days of its adoption.

PASSED, APPROVED AND ADOPTED this 21st day of December 2011 by the following roll call vote.

AYES: Directors Bourikas, Chambers, Cisneros, Moore and Shinaver
NOES: None

Philip C. Cisneros, President
Board Of Directors

Attest:

Mike Wright, Board Secretary
Twentynine Palms Water District

EXHIBIT "A"

ORDINANCE ESTABLISHING SPECIAL PARCEL TAX FOR
FIRE AND EMERGENCY MEDICAL SERVICES

WHEREAS, the Twentynine Palms Water District (the "District") has a duty to provide for the safety of its residents and members of the public by maintaining and providing adequate funding for fire and emergency medical services within the District; and

WHEREAS, fire and medical emergency services are provided by the District's Fire Department; and

WHEREAS, inadequate staffing and equipment for fire and emergency medical services may result in inadequate response times to emergency calls by the Fire Department and pose a risk to the health, safety, and general welfare of the District's residents and members of the public; and

WHEREAS, on October 5, 2004, the District adopted Ordinance No. 89 setting forth a unit schedule for a special parcel tax to fund fire and emergency medical services within the District and submitted to the qualified voters of the District a ballot measure ("Measure J") for the purpose of approving the special parcel tax; and

WHEREAS, on March 8, 2005, two-thirds of the qualified voters of the District voting in the election approved Measure J, which authorized the District to impose a special parcel tax for the purpose of funding fire and emergency medical services at the rates set forth in Ordinance No. 89; and

WHEREAS, pursuant Ordinance No. 89, the maximum amount of the special parcel tax rate authorized to be levied and imposed on parcels within the District is \$80.00 per unit per year; and

WHEREAS, commencing July 1, 2013, the District desires to increase the special parcel tax to the rate of \$120.00 per unit and for a ten-year period provide for an annual increase of \$6.00 to the maximum special tax rate per unit in order to continue to provide adequate fire and emergency medical services within the District and meet anticipated future demands for such services over the next ten years.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Directors of the Twentynine Palms Water District as follows:

Section 1, Recitals. The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

Section 2. Special Parcel Tax for Fire and Emergency Medical Services. There is hereby established for the Twentynine Palms Water District (the "District") an increase to the District's special parcel tax. The specific purposes of the special parcel tax and the increases thereof are to pay for fire and emergency medical services provided by the District's Fire Department, including, but not limited to, the salaries, benefits and all other personnel related costs, equipment and apparatus for full-time firefighting and firefighting/emergency medical personnel as deemed necessary by the Board of Directors or as required by law, regulation or contractual obligation of the District, and any incidental expenses incurred in the administration of the tax, including, but not limited to, the costs of the election, and the costs of collection.

Section 2. Special Account. The proceeds of the special parcel tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purposes identified in Section 1 hereof.

Section 3. Accountability Measures. For so long as any proceeds of the special parcel tax remain unexpended, the District shall cause a report to be prepared by an independent auditor and reviewed by a volunteer Oversight Committee appointed by the District Board of Directors and to be filed with the District Board of Directors no later than December 31 of each year, stating (1) the amount of special parcel tax proceeds collected and expended in such year; and (2) the status of any projects or description of any programs funded from proceeds of the special parcel tax.

Section 4. Application of Special Parcel Tax. The special parcel tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation.

Section 5. Imposition of Special Parcel Tax. The special parcel tax shall be levied each year, commencing July 1, 2013, on all taxable parcels of property, improved or unimproved, within the boundaries of the District, at the maximum rate of one hundred twenty dollars (\$120.00) per year per unit ("Unit"), in accordance with the special tax rate schedule set forth in Section 6 hereof. Provided, however, such rate shall be increased annually by six dollars (\$6.00) per Unit for a ten-year period. The annual automatic increase of six dollars (\$6.00) to the maximum special tax rate shall commence on July 1, 2014, and shall be imposed each July 1 thereafter through and including July 1, 2023.

Section 6. Special Tax Rate Schedule. The rate schedule for the special parcel tax is hereby established as follows:

A. Basic Tax amount. The special parcel tax shall be imposed at the maximum rate of one hundred twenty dollars (\$120.00) per Unit. For purposes of calculating the amount of the special parcel tax to be imposed on a parcel of property, the following property classifications and number of units are hereby established and assigned:

PROPERTY CLASSIFICATION

NUMBER OF UNITS

1. Commercial and Industrial (Building Size in Square Footage)

From	To	
0	3,000	1.0
3,001	6,000	2.0
6,001	9,000	3.0
9,001	12,000	4.0

One (1) unit per each additional 3,000 square foot or portion thereof, OR One (1) unit per Business/Occupancy, whichever is greater.

Motel, Hotel and Institutional
(Each Rental or Living Unit) (1 or 2 Stories) 0.25

Motel, Hotel and Institutional
(Each Rental or Living Unit) (3 or More Stories) 0.75

2. Residential

Single Family Residential Dwelling
(Each Dwelling) 1.0

Duplex, Triplex and Apartment Complex
(Each Living Unit) 1.0

Mobile Home Park
(Each Living Unit physically located within
the Park on June 1st of each year) 1.0

Recreational Vehicle Park
(Each Space)
(Less 30% seasonal vacancy factor) 1.0

3. Unimproved Parcels

(Each Parcel) 0.60

B. LARGE PARCEL AMOUNT

All parcels (improved or unimproved) greater than 5.0 acres shall be taxed an additional amount of \$3.00 per acre for each acre, or portion thereof, in excess of 5.0 acres. The Large Parcel Amount shall be in addition to the Basic Tax Amount of one hundred and twenty dollars (\$120.00) per unit imposed upon any parcel greater than 5.0 acres.

Section 7. Severability. The special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided. If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

Section 8. Successors. To the fullest extent permitted by law, this Ordinance and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.