The Northshore Fire Protection District (hereinafter, "NFPD") has adopted Ordinance Number 2019_01, an ordinance imposing a special tax for emergency medical response and fire protection services for the communities of Witter Springs, Bachelor Valley, Blue Lakes, Upper Lake, Nice, Lucerne, Glenhaven, Clearlake Oaks, Bartlett Springs, and Spring Valley. A 2/3 vote is required for the approval of this special tax prior to it becoming effective.

This measure, Measure "N", placed on the ballot by the NFPD, submits Ordinance Number 2019_01 for voter approval and would authorize a special tax on parcels of real property in the district to be used for the costs of funding local emergency medical and fire services, hiring firefighters, and replacing outdated fire equipment and apparatus. State law requires that the proceeds of a special tax may be used only for the purposes specified.

This special tax would be levied annually on each taxable parcel of real property located within NFPD, beginning with the 2020-2021 fiscal year. The amount of the proposed special tax varies depending upon the type of use of the property. The amount of the proposed special tax is more fully set forth in Ordinance Number 2019_01. The maximum tax rates may be increased annually beginning on July 1, 2023, based on the December Consumer Price Index for the West Region (CPI-West Region), not to exceed 3% per year. The annual special tax rate per parcel is as follows:

- $126.00 per single family residence or secured mobile home;
- $94.50 for each additional residential unit after the first residential unit;
- $63.00 for mobile home parks or campgrounds, per each unsecured mobile home unit;
- $63.00 for vacant, unimproved, or parking lot;
$31.50 for agricultural or timberland parcels;

$189.00 for commercial/industrial parcels with building square feet (sf) less than or equal to 2,000 square feet;

$441.00 for commercial/industrial parcels with building square feet greater than 2,000 sf and less or equal to 6,000 sf;

$756.00 for commercial/industrial parcels with building square feet greater than 6,000 sf.

NFPD currently collects revenues from taxes previously approved at different rates by each of four (4) prior fire agencies as follows: Nice Community Services District, approved in November of 1996; Upper lake Fire Protection District, approved in March of 1997; Lucerne Recreation and Park District, approved in March of 1997; and the Clearlake Oaks Fire Protection District, approved in August of 1994. Ordinance Number 2019_01 would repeal and replace these four taxes in their entirety, with all funds from the proposed special tax staying in the NFPD as one unified agency.

Ordinance Number 2019_01 would also increase NFPD's appropriation limit to allow the district to retain and spend the taxes levied by the district should this special tax be approved by the voters.

A "YES" vote is a vote to authorize the special tax provided in the measure.

A "NO" vote is a vote against the special tax provided in the measure.

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Anita L. Grant
County Counsel
County of Lake