EXHIBIT A

AN ORDINANCE OF THE NORTHSHORE FIRE PROTECTION DISTRICT
ADOPTING A SPECIAL TAX
FOR EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES
(FULL TEXT OF SPECIAL TAX MEASURE)
ORDINANCE # 2019-01

The people of the Northshore Fire Protection District do ordain as follows:

Section 1. Findings.
The District hereby finds and declares that the District's ability to provide services depends upon the availability of funds to support those services. The special tax adopted by this ordinance, if approved by a two-thirds vote of the voters, is responsible for emergency medical response and fire protection services to the communities of Witter Springs, Bachelor Valley, Blue Lakes, Upper Lake, Nice, Lucerne, Glenhaven, Clearlake Oaks, Bartlett Springs, and Spring Valley within Lake County.

Section 2. Authorized Special Tax Purposes.
The purpose of this special tax will be to provide improved, prompt local fire protection as well as rapid emergency medical response services for all residents, employees, and visitors within the Northshore Fire Protection District; to have firefighters that are available to respond to all emergencies; to train and equip firefighters; to hire additional staffing to replace lost positions; to provide funds for the replacement of aged-out fire apparatus and equipment and for the maintenance of facilities to safety compliance regulations; to provide public fire prevention programs; to be available for responses outside of the District under automatic/mutual aid agreements with other fire protection or emergency service agencies; and to cover any incidental expenses related to the administration and collection of the tax.

Section 3. Definitions.
"Agricultural" means any parcel within the District that is used for agricultural, cattle, livestock, grazing, orchard, timber, dry farm, diversified agricultural, or other similar purposes as defined by the Lake County land use and zoning classifications.

"Board" means District Board of Directors.

"Commercial" or "Industrial" means each parcel within the District that contains a significant improved structure with a commercial or industrial use.

"CPI" means the annual percentage change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the West Region, measured as of December each succeeding year. In the event this index ceases to be published, the CPI shall be another index that is reasonably comparable to the Consumer Price Index for the West Region.

"Current Taxes" means the existing four separate parcel taxes approved previously at different rates, and currently collected by the Northshore Fire Protection District: Nice Community Services District, approved in November 1996; Upper Lake Fire Protection District, approved in March 1997; Lucerne Recreation and Park District, approved in March 1997; Clearlake Oaks Fire Protection District, approved in August 2004.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.
"Residential" means each parcel within the District that contains a significant improved structure with a residential land use, including secured mobile homes not in a mobile home park (e.g., with water, power, sewer, utilities, bathrooms, etc.).

"Unsecured Mobile Home Unit" means any residential mobile home on a leased lot, pad, or land space in a mobile home park or campground for mobile homes.

"Vacant" means taxable unimproved land within the District that does not contain a significant improved structure (e.g., with water, power, sewer, utilities, bathrooms, etc.).

Section 4. Special Tax Ballot Question.
The question submitted to the voters shall read substantially as follows:

To improve rapid, local emergency medical and fire services, hire firefighters, and replace outdated fire equipment/apparatus, shall the Northshore Fire Protection District replace the current tax, adopt a new annual special tax at $126/residential parcel and other rates for other land-uses; raising approximately $1,713,000 annually; with an optional yearly increase based on the CPI-West Region to start in 2023 up to 3%, reviewed by citizen's oversight committee; until ended by voters; with funds staying in Northshore Fire Protection District? (75 words)

Yes _____ No _____

Section 5. Special Tax Rate.
The District proposes to levy a special tax on each taxable parcel of land within the District, to be collected (if approved by the voters) commencing July 1, 2020, based upon the following property type classifications and special tax annual rates:

<table>
<thead>
<tr>
<th>PROPERTY TYPE</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td></td>
</tr>
<tr>
<td>Single Family Residential / Secured Mobile Home: 1st unit</td>
<td>$126.00</td>
</tr>
<tr>
<td>Multi Family Residential: additional units after 1st unit</td>
<td>$94.50</td>
</tr>
<tr>
<td>Mobile Home Park / Campgrounds (per unsecured mobile home unit)</td>
<td>$63.00</td>
</tr>
<tr>
<td>Vacant</td>
<td></td>
</tr>
<tr>
<td>Vacant (unimproved, parking lot)</td>
<td>$63.00</td>
</tr>
<tr>
<td>Agricultural</td>
<td></td>
</tr>
<tr>
<td>Agriculture / Timberland</td>
<td>$31.50</td>
</tr>
<tr>
<td>Commercial / Industrial</td>
<td></td>
</tr>
<tr>
<td>Commercial / Industrial with building square feet (sf) less than or equal to 2,000 sf</td>
<td>$189.00</td>
</tr>
<tr>
<td>Commercial / Industrial with building square feet greater than 2,000 sf and less or equal to 6,000 sf</td>
<td>$441.00</td>
</tr>
<tr>
<td>Commercial / Industrial with building square feet greater than 6,000 sf</td>
<td>$756.00</td>
</tr>
</tbody>
</table>

Rates are subject to automatic annual adjustments described in Section 6 below. Taxable parcels are those parcels that appear on the annual secured Lake County property tax roll and are billable for Northshore Fire Protection District services.

This special tax is adopted pursuant to Government Code sections 50075-50077.5, 53720-53730, and 61121(a), and other applicable law. For the Fiscal Year beginning July 1, 2020, and annually thereafter, the Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the Fiscal Year. If necessary to meet expenses, the Board may adjust the actual special tax rate during a Fiscal Year so long as the actual special tax rate does not exceed the maximum allowable special tax rate.
for that Fiscal Year. If the Board elects to impose a lesser special tax in a Fiscal Year, then in any later Fiscal Year the Board may elect to impose up to the full authorized maximum special tax rate.

The special tax is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner.

Section 6. Automatic Adjustment.
The maximum tax rates listed on Section 5 will remain the same and will not be increased by the CPI for 3 years. Commencing July 1, 2023 and every July 1 thereafter, the special tax rates specified in Section 5 shall be automatically adjusted by the CPI or three percent (3%), whichever is less. Regardless of whether the special tax rate has been reduced to an amount below the maximum special tax rate pursuant to Section 5, the special tax rate applicable for the following year shall be the maximum special tax rate that would have otherwise been levied.

Section 7. Collection.
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. For Fiscal Year 2020-21 and thereafter, the special tax shall be collected by the Lake County Tax Collector in the same manner as, together with, and subject to the same penalties and interest as the regular County ad valorem property tax bill. Any unpaid taxes shall be subject to the same penalties for non-payment as are other District taxes, fees and/or charges. Any property owner owing money to the District under this ordinance shall be liable in an action brought in the name of the District for the collection of such amount, together with any penalties and interest.

Section 8. Separate Accounting and Expenditure.
The special tax revenues shall be deposited into a separate account for exclusive use by the Northshore Fire Protection District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors, which shall be exclusively for the purposes provided for herein.

Section 9. Independent Citizens' Oversight Committee.
The Board shall provide for an independent citizens' oversight committee to review the maximum annual tax rates, as well as the expenditures of the proceeds of the tax in order to ensure that such proceeds are applied only to authorized purposes. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the Committee's operation.

Section 10. Annual Reporting.
The District shall cause to be filed an annual report with its Board, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 - 50075.3 and 12463.2.

Section 11. Effective Date and Term.
This special tax shall be deemed established and shall be in effect as of the day following the election date of November 5, 2019, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and declared by the Board. If approved by the voters, the special tax shall be levied against all taxable real property within the District beginning with the 2020-21 fiscal year and shall continue until repealed by the Board or by two-thirds vote of the voters.
Section 12. Interpretation and Amendment.
Interpretations may be made by the Board by resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 5, 2019 election shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

Section 13. Severability
If any provision of this special tax measure or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision of application, and to this end the provisions of this special tax measure are declared to be severable.

Section 14. Appeals.
Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

Section 15. Validation.
Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this ordinance or the approval of the special tax or increase in the spending limitation pertaining to the special property tax shall be commenced, if at all, within 60 days of the date of the effective date of the ordinance.

Section 16. Repeal of Current Taxes.
The Northshore Fire Protection District at present time collects revenues from four (4) previously approved parcel taxes as follows:

- Nice Community Services District, approved in November 1996
- Upper Lake Fire Protection District, approved in March 1997
- Lucerne Recreation and Park District, approved in March 1997
- Clearlake Oaks Fire Protection District, approved in August 2004

These current taxes, that were previously approved at different rates, shall be repealed and replaced entirely with the approval of the new Northshore Fire Protection District special tax, and all funds from the proposed special tax shall stay in the Northshore Fire Protection District as one unified agency.

I certify that this ordinance was adopted by a two-thirds vote of the people of the Northshore Fire Protection District on November 5, 2019.

By:

________________________________________
Jim Burton, Chairman

Attest:

________________________________________
Lisa Deas, Secretary