DOCUMENT REVIEWED BY:	
City Clerk	
City Attorney	

BEFORE THE CITY COUNCIL OF THE CITY OF FORT BRAGG

AN ORDINANCE CONTINUING CHAPTER 3.30 OF THE FORT BRAGG MUNICIPAL CODE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR THE ACQUISITION OF FIRE EQUIPMENT AND ALLOWING FOR THE EXPENDITURE OF FUNDS DERIVED FROM SUCH TAX

ORDINANCE NO. 910-2014

WHEREAS, Chapter 3.30 ("Fire Equipment Tax Levy and Expenditure") of the Fort Bragg Municipal Code, a measure which was originally passed by two-thirds of the voters voting on the proposition at an election held on Tuesday, November 8, 1983, shall expire with the fiscal year 2014-15 ending June 30, 2015; and

WHEREAS, the City Council wishes to increase the Fire Equipment Tax levy from \$18 to \$22 per parcel; and

WHEREAS, it is the intent of the Fort Bragg City Council in passing this Ordinance to continue for ten (10) years the parcel tax for Fire Equipment Tax Levy and Expenditure. The tax has raised sufficient funds to undertake a fire equipment acquisition program that has been beneficial in strengthening the fire suppression capabilities of the Fort Bragg Fire Department, but additional funds are necessary for the City to able to maintain the fire equipment acquisition program; and

WHEREAS, if a measure approving the continuation and increase of this tax is passed by two-thirds of the voters voting on the proposition at an election held on Tuesday, November 4, 2014, this Ordinance shall take effect on July 1, 2015.

NOW, THEREFORE, the City Council ordains as follows:

Section 1. The Fort Bragg Municipal Code Chapter 3.30 is hereby amended and restated in its entirety as follows:

"Chapter 3.30

FIRE EQUIPMENT TAX LEVY AND EXPENDITURE

Sections:

- 3.30.010 Authority to adopt measure.
- 3.30.020 Authorization to levy special fire equipment acquisition tax.
- 3.30.030 Tax rate/method of assessment.
- 3.30.040 Collection.
- 3.30.050 Funding and expending proceeds.

- 3.30.060 Increase appropriations limit.
- 3.30.070 Unexpended residue.
- 3.30.080 Severability.
- 3.30.090 Duration, amendment or repeal.

3.30.010 AUTHORITY TO ADOPT MEASURE.

This chapter and the tax authorized in this chapter is adopted pursuant to the provisions of Cal. Government Code Article 3.5 of Chapter 1 of Part 1 of Division 1 of Title 5 (§§ 50075 through 50077.5), and the California Constitution Article XIII(B), Section 4.

3.30.020 AUTHORIZATION TO LEVY SPECIAL FIRE EQUIPMENT ACQUISITION TAX.

In any fiscal year commencing on or after 7-1-2015, the City Council shall levy a special tax for the fiscal year on each parcel of real property within the City in the manner provided in this chapter. This special tax shall be in addition to the annual tax rate allowed by law. Revenues derived from the special tax shall be used exclusively for the acquisition of fire equipment for use by the Fire Department.

3.30.025 USE OF TAX PROCEEDS AND ACCOUNTABILITY MEASURES.

All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund or account designated only for the acquisition of fire equipment for use by the Fire Department. Pursuant to Cal. Government Code § 50075.3, the City Treasurer shall file a report with the City Council at least once a year stating the amount of funds collected and expended, and the status of the acquisition of fire equipment as authorized by this chapter. This section is intended to satisfy the accountability requirements of Cal. Government Code §§ 50075.1 and 50075.3.

3.30.030 TAX RATE/METHOD OF ASSESSMENT.

In any fiscal year commencing on or after 7-1-2015, the City Council shall, by resolution, fix a special tax upon all parcels within the City in an amount of \$22 per parcel of real property within the City not exempted by law for purposes of acquisition of fire equipment.

3.30.040 COLLECTION.

The City Council may elect to have any special tax authorized under this chapter collected either by the City, or in the alternative, by the Tax Collector of the county.

3.30.050 FUNDING AND EXPENDING PROCEEDS.

Proceeds of any tax levied under this chapter shall be set apart in a special fund and expended only for the purpose of acquisition of fire equipment for use by the Fire Department, after deducting the costs of the 11-4-2014 special election.

3.30.060 INCREASE APPROPRIATIONS LIMIT.

Pursuant to California Constitution Article XIII(B), the appropriations limit for the City will be increased by the aggregate sum collected by levy of this special tax in each of the years covered by this chapter.

3.30.070 UNEXPENDED RESIDUE.

Unexpended residue of any money raised by the City under this chapter in any fiscal year may only be used in a succeeding year for the purposes stated in this chapter.

3.30.080 SEVERABILITY.

If any section, subsection, sentence, clause or phrase of this chapter is for any reason held by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of the chapter.

3.30.090 DURATION, AMENDMENT OR REPEAL.

- A. The authorization to levy a tax under this chapter shall expire with the fiscal year ending 6-30-2025. This chapter, or any provision thereof, may only be amended or repealed by approval of 2/3 of the voters voting on the proposition at any initiative or referendum election.
- B. This chapter shall be adopted and go into effect on 07-01-2015 if it is approved by two-thirds of the voters voting on the proposition at an election to be held on Tuesday, 11-4-2014, and if the City Council has declared that the measure was approved by 2/3 of the voters voting thereon.

<u>Section 2.</u> It is the intent of the Fort Bragg City Council in passing this Ordinance to continue for ten (10) years the Fire Equipment Tax Levy and Expenditure Ordinance as approved by a two-third vote of the voters voting on the proposition at an election that was held on Tuesday, November 8, 1983. It is also the intent of the Fort Bragg City Council to increase the levy from \$18 to \$22. This tax has raised sufficient funds to undertake a fire equipment acquisition program that has been beneficial and strengthened the fire suppression capabilities of the Fort Bragg Fire Department.

<u>Section 3.</u> This Ordinance shall become effective on July 1, 2015 as a tax measure, subject to its approval by the voters provided herein, and shall be retained on file in the Office of the City Clerk.

<u>Section 4.</u> Within fifteen (15) days after the passage of this Ordinance, the City Clerk shall cause it to be published at least once in a newspaper of general circulation published and circulated in the City of Fort Bragg.

The foregoing Ordinance was introduced by Councilmember	at a regular
meeting of the City Council of the City of Fort Bragg held on June 9, 2	014, and adopted
at a regular meeting of the City of Fort Bragg held on June 23, 2014, b	y the following
vote:	

AYES:
NOES:
ABSENT:
ABSTAIN:

	Dave Turner,	
	Mayor	
ATTEST:		

Cynthia M. VanWormer, MMC City Clerk

PUBLISH: 2281044.1 July 3, 2014.