

RESOLUTION NO. .

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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RESOLUTION ADOPTING A SPECIAL PARCEL TAX AT AN ANNUAL RATE NOT TO EXCEED \$65 PER PARCEL FOR EXTENDED POLICE AND STRUCTURAL FIRE PROTECTION SERVICES IN COUNTY SERVICE AREA NO. 1, TO BE LEVIED IN EACH OF THE NEXT FOUR FISCAL YEARS, EFFECTIVE UPON VOTER APPROVAL

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that:

WHEREAS, County Service Area No.1 was formed in 1955 to provide enhanced fire protection services within the district boundaries in the unincorporated areas of San Mateo County; and

WHEREAS, in 1982, a two-thirds (2/3) majority of the voters of County Service Area No.1 approved a parcel tax of up to \$110 per parcel to fund enhanced police and fire services, and the parcel tax was renewed in 1986 and 1991; and

WHEREAS, in 1996, voters of County Service Area No.1 approved the parcel tax with a reduced maximum rate of \$65 per parcel, and voted to renew the parcel tax of up to \$65 per parcel in 2000, 2004, 2007, 2012, 2016, and, most recently, 2020; and

WHEREAS, the Board does hereby determine that in order to provide additional funding for extended police and structural fire protection services in County Service Area No. 1, it is necessary to impose a special tax pursuant to the provisions of California Government Code Section 50075, *et seq.*

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED as follows:

Section 1: For the next four fiscal years, commencing with FY 2024-2025 and concluding with FY 2027-2028, an annual special tax is hereby imposed on real property parcel within the boundaries of County Service Area No. 1 as identified in **Exhibit A**, and per the tax schedule in **Exhibit B**, both of which are attached hereto and incorporated herein by this reference. Pursuant to Government Code Section 50075.1(a), the proceeds of the special tax shall be spent only on extended police and structural fire protection services in County Service Area No. 1. Pursuant to Government Code Section 50075.1(b), proceeds of the special tax shall be used for no other purpose.

Pursuant to Government Code Section 50075.1(c), the County shall create an account into which the proceeds of this tax shall be deposited.

Pursuant to Government Code Sections 50075.1(d) and 50075.3, the chief fiscal officer of the County shall file an annual report with the Board of Supervisors each year following imposition of the tax which report shall contain a description of the amount of funds collected and expended.

Section 2: Prior to levying a special tax in any fiscal year, the Board of Supervisors shall conduct a public hearing on the proposed tax. Notice of the time, date and place of hearing shall be published once in a newspaper of general circulation in the County Service Area No. 1, pursuant to Government Code Sections 6060 and 6061. Following said hearing, the Board shall adopt a resolution fixing the amount of tax to be raised and the rate for the parcel tax, up to the maximum rate of \$65 per parcel. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

Section 3: Subject to approval by the voters in County Service Area No. 1 as described in Section 1 above and the attached Exhibit A, the special tax herein shall be imposed commencing July 1, 2024, and shall be collected by the San Mateo County Tax Collector at the same time, and shall be subject to the same penalties as general ad valorem property taxes collected by the Tax Collector. The tax and penalties shall bear interest at the same rate as unpaid ad valorem property taxes until paid.

Section 4: The Board of Supervisors may, from time to time, adopt regulations necessary for the enforcement and administration of the special tax. Such regulations shall be consistent with the purpose and intent of this resolution.

Section 5: If any section(s) of this resolution is(/are) held invalid or unenforceable by the final judgment(s) of any court, then such section(s) may be amended by the Board of Supervisors by a majority vote to conform to the judgment(s), provided such amendment is consistent with the purpose and intent of this resolution.

Section 6: If any section, subsection, sentence, phrase, or clause of this resolution is for any reason found to be invalid, such finding of invalidity shall not affect the validity of the remaining portion of this resolution.

Section 7: This resolution proposing the special tax shall be submitted to the voters of County Service Area No. 1 at an election within County Service Area No. 1 to be consolidated with the March 5, 2024 Presidential Primary Election, and shall take effect immediately upon its confirmation by two-thirds (2/3) of the voters voting upon the ballot measure at said election.

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