

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 (4) FISCAL YEARS, EFFECTIVE UPON VOTER APPROVAL

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

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 2020-21 and concluding with FY 2023-24, an annual special tax is hereby imposed on property within the boundaries of County Service Area No. 1 as identified in Exhibit A, and per the tax schedule in Exhibit B, attached hereto and incorporated herein by reference. Pursuant to Section 50075.1(a) of the Government Code, 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 Section 50075.1(b) of the Government Code, proceeds of the special tax shall be used for no other purpose.

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

Pursuant to Sections 50075.1(d) and 50075.3 of the Government Code, 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 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, below, the special tax herein shall be imposed commencing July 1, 2020, 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 of this resolution is held invalid or unenforceable by the final judgments of any court, then that section may be amended by the Board of Supervisors by a majority vote to conform to the judgments of such court, 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 held to be invalid, such decision 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 a special all-mailed ballot election to be conducted on June 23, 2020, within County Service Area No. 1, and shall take effect immediately upon its confirmation by two-thirds (2/3rds) of the voters voting upon the ballot measure at the election.

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