

## Lake Shastina Community Services District

## RESOLUTION NO. 6A-89

RESOLUTION OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT PROPOSING THE ADOP-TION OF A SPECIAL TAX PURSUANT TO GOVERNMENT CODE SECTION 50077

WHEREAS, there has been continual interest within the District to provide recreational facilities for the residents, and

WHEREAS, an offer has been made by the WEED-LAKE SHASTINA Kiwanis Club to construct a common, multipurpose ball field, and

WHEREAS, after public hearings on the subject of Parks & Recreation a survey was conducted by a blanket mailing within the District that requested public opinion regarding support for or against the concept of parks and recreation facilities for the Lake Shastina Community Services District, and

WHEREAS, the results of the survey indicated an interest substantially greater than a majority but slightly less than a two-thirds majority of those residents responding, and

WHEREAS, the Board of Directors of the District desires to obtain a more definitive response and financial commitment to support the continued development, maintenance, and administration of a Parks and Recreation Fund, and

WHEREAS, the District, pursuant to the powers granted to said District by its formation petition and as authorized under Government Code 61600 (e);

NOW, THEREFORE, RESOLVE TO PLACE BEFORE THE VOTERS OF THE DISTRICT AT A SPECIAL ELECTION ON NOVEMBER 7, 1989 A SPECIAL TAX FOR FUNDING PARKS AND RECREATION, AND

FURTHER RESOLVE THAT SAID SPECIAL TAX SHALL BE AS FOLLOWS:

SECTION I: <u>AUTHORITY</u>: This resolution is adopted pursuant to Government Code 50077.

SECTION II: TITLE: This resolution may be cited as the Lake Shastina Community Services District Special Tax Resolution of 1989.

SECTION III: PROPOSAL: It is proposed that a special tax measure be submitted to the voters in the Lake Shastina Community Services District. Such action is taken in accordance with Government Code 50077 and Article 13A of the California Constitution.

SECTION IV: RATE TO BE CHARGED AS A SPECIAL TAX: There shall be levied on each parcel of taxable property within the Lake Shastina Community Services District a special tax in the amount of two (\$2.00) dollars payable annually. The first levy to be effective July 1, 1990. Said special tax shall not be levied on roads, greenbelts or any property belonging to the state or federal government agency. All property on the "Board Roll" as defined by Revenue and Taxation Code 109 is exempt from the special tax.

SECTION V: LEVY OF CHARGE: The Board of Directors finds and declares that this special tax is not an ad valorem tax. Further, the Board finds and declares that the most expedient way to levy and collect this special tax is on a per parcel basis. The Board of Directors finds and declares that levying such a special tax on a per household, per improved parcel, per dwelling unit or in any other such manner, would cause innumerable administrative problems and costs, which costs could exceed the amount to be raised.

METHOD OF COLLECTION: The special tax, if confirmed by the SECTION VI: voters, shall appear as a separate item on the Lake Shastina Community Services District bill. The special tax shall be collected at the same time and in the same manner as ordinary District service fees are collected and shall be subject to the same penalties. In the case of delinquency as provided by Sections 61621.2, 61621.4, 61765.3, 61765.4, 61765.5 and 61765.6 of the Government Code, of the State of California and after two public hearings said delinquencies shall be forwarded to the County Tax Collector who shall include the amounts of the delinquency charges with the General Ad Valorem Taxes to be levied against the respective parcels and to be collected at the same time and in the same manner and by the same persons, together with and not separate from the General Taxes, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties and sale in the case of delinquency as provided for such ad valorem taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to any such delinguent District Special Tax once placed on County Tax Rolls.

SECTION VII: <u>FLECTION DATE</u>: The proposed special tax shall be submitted to the voters of the Lake Shastina Community Services District for their approval on November 7, 1989.

SECTION VIII: EFFECTIVE DATE: If the proposed special tax receives the approval of two-thirds of the voters upon the proposition, the special tax shall be levied effective July 1, 1990.

SECTION IX: REVIEW BY BOARD OF DIRECTORS: If such a special tax becomes effective, at least once a year the Board of Directors shall fix a time, date, and place for a hearing for filing objections or protests to the special taxes levied. The District shall publish notice of such hearing at least once in a newspaper of general circulation within the District. At the time, date, and place stated in the notice, the Board of Directors shall hear and consider all objections or protests, if any, to the tax as levied and may continue the hearing from time to time. Upon conclusion of the hearing, the Board of Directors may adopt, revise, change, reduce or modify any tax levied and may refund taxes paid. The Board of Directors finds and declares that the above procedure is required for administrative reasons. It is recognized that certain parcels such as roads and greenbelts should not be subject to the tax. Therefore, the Board of Directors may exercise its discretion on a case by case basis to examine the taxability of these particular parcels.

SECTION X: AUTHORITY TO DECREASE CHARGE: Nothing in this resolution shall give the Board of Directors the authority to increase the special tax levied thereunder without a confirming vote of at least two-thirds of the voters in the Lake Shastina Community Services District voting on such proposal. However, nothing herein will prevent the Board of Directors from lowering or eliminating such special tax upon a majority of its own vote after the proper hearing as contained in this resolution.

SECTION XI: <u>ADMINISTRATION</u>: The Board of Directors finds and declares that the administration costs for collecting the special tax would be a proper charge against the District.

SECTION XII: <u>PUBLICATION</u>: This resolution shall be published once in the Weed Press, a newspaper of general circulation within the District, such publication being within 15 days after passage hereof.

SECTION XIII: <u>SEVERABILITY</u>: If any section, subsection, sentence, clause or phrase of this resolution is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this resolution. The Board of Directors hereby declares that it would have passed this resolution and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more of the sections, subsections, sentences, clauses or phrases be declared unconstitutional.

PASSED AND ADOPTED this 11th day of July, 1989, at a regular meeting of the Board of Directors of the Lake Shastina Community Services District by the following vote:

AYES: Spahr, Trager, Wallace and Applegate

NOES: NONE

ABSENT: Johns

DATED: 11 July 1989

Richard Spahr, President

Richard Suche

ATTEST:

Mary Krolak, District Secretary

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Special Meeting to be held at 1:30 p.m., July 25, 1989 at Community Center. Agenda items to be: 1. Hear any protest regarding delinquent accounts being considered for tax rolls. 2. Liability Insurance for Police Department.

Resolution #6-89 requesting consolidation of District's Ballot Measure with General Election on November 7, 1989 - Director Trager moved and duly seconded by Director Wallace to approve Resolution #6-89. Bob Kintz submitted recommendations for rewording the first two WHEREAS paragraphs and by reference are incorporated herein. President Spahr suggested adding "children, youth and adult citizens or all other residents". Director Wallace moved to include Bob Kintz's modifications and to include, "for children and youth as well as adult residents. Director Trager seconded. President Spahr pointed out that in 2nd WHEREAS which reads "WEED-LAKE SHASTINA chapter of the Kiwanis", should be corrected to read, "WEED-LAKE SHASTINA Kiwanis Club".

Director Wallace rescinded his amendment to include Kintz's recommendations. Director Trager Seconded.

Director Wallace moved to approve Resolution 6A-89 with the following corrections and subject to review by counsel: Second WHEREAS which reads, "WEED-LAKE SHASTINA chapter of the Kiwanis:, to be corrected to read, "WEED-LAKE SHASTINA Kiwanis Club". SECTION IV: RATE TO BE CHARGED AS A SPECIAL TAX: third line which reads, "District a special tax in the amount of two/four (\$2.00/\$4.00) dollars payable:, to be corrected to read, "District a special tax in the amount of two (\$2.00) dollars payable".

Delete from SECTION IV: RATE TO BE CHARGED AS A SPECIAL TAX, line 4, "Said special tax is to be levied for a period of seven years", and modify 5th and 6th lines which read, "first levy to be effective July 1, 1990 and the final levy to be effective July 1, 1996" to read, "first levy to be effective July 1, 1990". Seconded by Director Applegate. Upon vote, motion carried unanimously.

Director Wallace moved to accept Resolution 6B-89 with the following correction and subject to review by counsel: Correct item NOW, THEREFORE, BE IT RESOLVED, third paragraph to read: "SHALL THERE BE IMPOSED A SPECIAL TAX FOR PARKS AND RECREATION FUNDING IN THE AMOUNT OF TWO (\$2.00) DOLLARS ANNUALLY PER PARCEL FOR EACH PARCEL WITHIN THE DISTRICT LIMITS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT. SAID TAX TO BE LEVIED EFFECTIVE JULY 1, 1990".

Seconded by Director Applegate. Upon vote, motion carried unanimously.

General Manager - need to check with county regarding parking and paved road requirements in relation to construction of ball field. Also, will it be necessary to file and circulate proposed use to owner of properties surrounding the proposed construction?

D. <u>Approval of Preliminary Budget FY-90</u> - Director Trager moved Board adopt preliminary FY-90 budget as presented. Seconded by Director Wallace. Upon vote, motion carried unanimously.