UKIAH VALLEY FIRE DISTRICT

AGENDA

(to be held both at the physical and virtual locations below)

Civic Center Council Chambers ♦ 300 Seminary Avenue ♦ Ukiah, CA 95482

To participate, go to the following link: https://us06we.zoom.us/j/97717635120
To view the meeting (without participating) go to: http://www.cityofukiah.com/meetings/

- ***Call (toll-free) 1-669-444-9171***
- ***Enter the access code: 977 1763 5120***
- ***To Raise your hand: Enter *9***
- ***To Speak after being recognized: Enter *6 to unmute yourself***

Or One Tap Mobile (for easy connection on Smartphones)
US: +16699009128..97717635120# or +12532158782..97717635120#

April 9, 2024
6:00 PM

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1. CALL TO ORDER AND ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. ANNOUNCEMENTS

3.a. May 14, 2024, at 5:00 p.m., Fire Executive Committee Meeting - Discussion of the fiscal year 2024-25 budget. No action will be taken.
Recommended Action:
Attachments: None

3.b. May 14, 2024, at 6:00 p.m., Ukiah Valley Fire District Special Meeting - Discussion of the fiscal year 2024-25 budget. No action will be taken.
Recommended Action:
Attachments: None

4. PUBLIC COMMENT ON NON-AGENDA ITEMS

If you wish to speak on a matter that is not on this agenda that is within the subject matter jurisdiction of the Ukiah Valley Fire District Board, you may do so at this time. Please limit your comments to 3 minutes per person and a total of 10 minutes per subject. The Brown Act regulations do not allow action to be taken on audience comments in which the subject is not listed on the agenda.

5. APPROVAL OF MINUTES

5.a. Approval of the Minutes of February 13, 2024, a Regular Meeting.
Recommended Action: Approve the Minutes of February 13, 2024, a Regular Meeting.
Attachments:
1. 2024-02-13 Minutes

6. UNFINISHED BUSINESS - DISCUSSION/ACTION

7. NEW BUSINESS - DISCUSSION/ACTION

7.a. Tax Appeal Hearing for C&M INVESTMENTS & CVH INVESTMENTS

Recommended Action: Complete the appeals process, render a decision(s) on tax appeal, and give staff direction on Board interpretation(s).

Attachments:

1. ParcelQuest
2. Measure J (Ballot Measure)
3. Measure J (ORDINANCE 97-1)
4. Measure J (Resolution 97-1)
5. Measure B (Ballot Measure)
6. Measure B (Resolution 2003-7)

8. COMMUNICATIONS RECEIVED AND FILED - INFORMATION

9. DIRECTOR'S REPORT

10. CHIEFS REPORTS

11. ADJOURNMENT

Please be advised that the Ukiah Valley Fire District complies with ADA requirements and needs to be notified 72 hours in advance of a meeting if any specific accommodations or interpreter services are needed in order for you to attend. Materials related to an item on this Agenda submitted to the Ukiah Valley Fire District after distribution of the Agenda Packet, are available for public inspection at the front counter at the Ukiah Valley Fire District Office, 1500 South State Street, Ukiah, CA 95482, during normal business hours Monday through Friday, 8:00 am to 4:00 pm.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted at the following location: Ukiah Valley Fire District Office - 1500 South State Street; Ukiah, California; and online not less than 72 hours prior to the meeting set forth on this agenda. To view the meeting, click on the name of the meeting at: www.cityofukiah.com/meetings.

Stephanie Abba, Clerk of the Board
Dated: April 5, 2024

UKIAH VALLEY FIRE DISTRICT BOARD OF DIRECTORS

KEVIN JENNINGS – MICHAEL GRAHAM – PETE BUSHBY – DAVID B. HAAS

REGULAR MEETING MINUTES

Civic Center Council Chamber ♦ 300 Seminary Avenue ♦ Ukiah, CA 95482
Zoom Link https://us06web.zoom.us/j/97717635120

February 13, 2024
6:00 P.M.

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1. CALL TO ORDER and ROLL CALL

The Ukiah Valley Fire District Board of Directors met on February 13, 2024, having been legally noticed on February 09, 2024. President Haas called the meeting to order at 6:00 P.M. with the following **Directors Present:** Kevin Jennings, Michael Graham, Pete Bushby, and David Haas. **Directors Absent:** None. **Staff Present:** Douglas Hutchison, Fire Chief; Justin Buckingham, Battalion Chief; and Stephanie Abba, Clerk of the Board.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. ANNOUNCEMENTS

None.

4. PUBLIC COMMENT ON NON-AGENDA ITEMS

The Clerk stated there were no Public Comments.

5. APPROVAL OF MINUTES

a. Approval of the Minutes of December 12, 2023, a Regular meeting.

Motion/Second: Bushby/Jennings to approve December 12, 2023, Minutes as submitted. Motion **carried** All in favor: AYES: Jennings, Graham, Bushby, and Haas. NOES: None. ABSENT: None. ABSTAIN: None.

b. Approval of the Minutes of January 09, 2024, a Special Meeting.

Motion/Second: Graham/Bushby to approve January 09, 2024, corrected Minutes. Motion **carried** All in favor: AYES: Jennings, Graham, Bushby, and Haas. NOES: None. ABSENT: None. ABSTAIN: None.

6. UNFINISHED BUSINESS

No Unfinished Business was agendized.

7. NEW BUSINESS

***a.* Discussion and Possible Action of Utilizing the Pelham Training University Paramedic Program.**

Presenter: Justin Buckingham, Battalion Chief

DRAFT

Motion/Second: Jennings/Bushby to approve the use of Reserve Measure B funds in the amount of $70,000 to fund two team members' paramedic programs through Pelham Training University, along with the corresponding budget amendment. Motion **carried** by the following roll call votes: AYES: Jennings, Graham, Bushby, and Haas. NOES: None. ABSENT: None. ABSTAIN: None.

b. Discussion and Possible Action with Utilizing the use of Measure B funds to complete the Training Tower Project.

Presenter: Justin Buckingham, Battalion Chief

Motion/Second: Bushby/Graham to approve additional funding in the amount of $60,000 to complete the installation of the new Training Tower utilizing Measure B Reserve Funds, along with the corresponding budget amendment. Motion **carried** by the following roll call votes: AYES: Jennings, Graham, Bushby, and Haas. NOES: None. ABSENT: None. ABSTAIN: None.

c. Receive the Annual Measure B Report for the year ending June 30, 2023.

Presenter: Doug Hutchison, Fire Chief

d. Receive the Annual Mitigation Fee Report for the year ending June 30, 2023.

Presenter: Doug Hutchison, Fire Chief

8. COMMUNICATIONS RECEIVED AND FILED – INFORMATION

The Clerk stated that No Communications have been received.

9. DIRECTOR'S REPORT

No report was given.

10. CHIEF'S REPORT

Report Received.

11. **ADJOURNMENT**

There being no further business, the meeting adjourned at 6:45 p.m.

_____

Stephanie Abba, Clerk of the Board

DRAFT

Agenda Item No: 7.a.

MEETING DATE/TIME: 4/9/2024

AGENDA SUMMARY REPORT

SUBJECT: Tax Appeal Hearing for C&M INVESTMENTS & CVH INVESTMENTS

DEPARTMENT: Fire

PREPARED BY: Eric Singleton, Battalion Chief

PRESENTER: Eric Singleton, Battalion Chief

ATTACHMENTS:

1. ParcelQuest
2. Measure J (Ballot Measure)
3. Measure J (ORDINANCE 97-1)
4. Measure J (Resolution 97-1)
5. Measure B (Ballot Measure)
6. Measure B (Resolution 2003-7)

Summary: The Ukiah Valley Fire District Board will discuss and render a decision on the Tax Appeal Hearing brought forth by Ted Mayfield, representing C&M INVESTMENTS APN (#002-010-15-00, #002-010-16-00, #002-020-09-00, #002-020-10-00) and CVH INVESTMENTS (#002-040-40-00, #002-040-41-00, #002-050-14-00, #002-050-15-00).

Background: On March 4th, 1997, in accordance with California Government Section Code 53978, the Ukiah Valley Fire District Board of Directors resolved to call for a special election for Ordinance 97-1 (Measure J). The Ordinance was successfully passed and a special tax of $50.00 per benefit unit was levied on a use-of-property basis. Uniform schedules and rates for the special tax were outlined in Section 7 of Ordinance 97-1. In addition, on November 4th, 2003, pursuant to Government Code Section 50077, Resolution 2003-7 (Measure B) was passed by the voters of the District, levying an additional tax of $10.00 per benefit unit using the same uniform schedule and rates found in Section 7 of Ordinance 97-1. The Ukiah Valley Fire District initially used an outside company (SCI Consulting) to complete the tax rolls for the special assessments. They relied on the Mendocino County Tax Rolls for reference rather than "ground truthing" each parcel (eyes on parcel). Unfortunately, the county tax rolls are outdated and, in some cases, are years behind the building and planning department. Because of this, the Ukiah Valley Fire Authority Staff took the task back over in 2016-17 and began the process to ground truth for each parcel within the District. Due to the workload, call volume, and other administrative duties involved in the Special Assessment, only a small portion can be completed and updated each year.

In accordance with Section 8 of Ordinance 91-1 and Section 9 of Resolution 2003-7, each property owner has the right to file a written appeal with the District protesting the levy of such special tax within thirty (30) days after the mailing of the notice of the special tax bill for that fiscal year. Filing an appeal is not grounds for failing to pay the entire amount of the taxes specified as due on the tax bill in a timely manner. If the special tax is reduced or increased due to the decision by the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner or their designated representative may be present at the protest hearing concerning the application of the special tax.

Discussion: Mr. Mayfield initially contacted the Ukiah Valley Fire Authority by telephone on December 4th, 2023, and filed a written appeal via email on December 12th, 2023. He also spoke to the District board on December

12th, 2023, in the public comments section outlined on the agenda. The board could not speak on the matter as it was not on the agenda. Mr. Mayfield contests the change in the tax rolls between 2022-23 and 2023-24 and contests staff's interpretation of the Ordinance as incorrect. As outlined in his email, Mr. Mayfield argues that self-storage business on a parcel must be multiplied by only five benefit units, regardless of how many separate buildings with storage units are located on the parcel, because self-storage is not included in the last group of uses specifying how units are assigned to hotel/motel, multiple dwellings, trailer parks, and shopping center uses. Mr. Mayfield argues that if the ordinance had been intended to treat self-storage uses similarly, it would have been included in this part of the ordinance. This is a legitimate argument commonly used to discern legislative intent where statutory language is unclear.

The staff's interpretation of the Ordinance and resolution has been consistent while checking each parcel. Additionally, all errors found are corrected consistently throughout the special assessment. With respect to applying units assigned to use separate structures on a parcel devoted to that use, some provisions of the ordinance do that expressly, such as two units per "single-family dwelling," three units per "duplex," "Office," "church." That treatment of separate structures could be considered less clear as applied to a type of business that commonly utilizes multiple structures, such as schools or junkyards, or other uses that may use multiple structures in conducting one business. Self-storage businesses often have multiple buildings but one office serving the self-storage business. Staff have taken the interpretation of "Per..." throughout the ordinance to mean single-structure as interpreted throughout the document: "Five (5) units of special tax per... wholesale outlet." meaning if a single parcel has two separate wholesale outlets, then ten units would be charged. Staff believes this to be consistent with the intent of the ordnance, being fair and equitable across the board; a parcel with multiple structures requires more resources than a parcel with a single structure. This means that the ordinance's intent is that a person with one house is not paying the same as a person with five houses on a single parcel but maintains the expectation that the fire service will protect that single structure or multiple structures.

Staff consulted with legal counsel on the matter, analyzed the data, and found a conservative reading of the ordinance would impose units of use on self-storage use in the same way it would apply to a warehouse business. Thus, two questions needed to be answered. If one owner operated a warehouse business with two separate structures on a parcel, would the District impose five units on each structure? And, if two separate business owners operated two separate structures on the same parcel, would the District impose five units on each business? In the past, utilizing the staff's interpretation of the ordinance, it would charge both structures in each case, maintaining consistency across the board. With respect to past practice or methodology, the change in the tax amount resulted from different facts being presented (ground truth: eyes on parcel) and not a change in the ordinance's interpretation, as it has remained the same.

Resolution 97-1, adopted by the District's Board on February 12, 1997, before voter approval of Ordinance 97-1 and was "intended to govern the interpretation and administration of said special tax..." does state that wholesale uses include "mini-storage facilities." Since no resolution is mentioned in the ballot materials, that definition would not qualify as the legislative history of the voters' intent when approving the ordinance. However, the ambiguity in the ordinance concerning the application of the tax to self-storage uses of property requires the Board to interpret the ordinance. The District Board has the authority to resolve ambiguities in the ordinance by exercising its authority to administer it. As for Resolution 97-1, it is a legitimate source that can aid in interpreting and otherwise administering the ordinance.

Some questions need to be resolved by exercising the District Board's authority over the ordinance and resolution to resolve the ambiguities.

1) What is the Board's interpretation of where to include Mini-Storages on the Uniform Schedule as per Ordinance 97-1 Section 7?

2) What is the Board's interpretation of Ordinance 97-1 and Resolution 2003-7 regarding Mini-Storages charged as a single unit or per structure basis?

3) As per Ordinance 97-1 Section 8 and Resolution 2003-7 Section 9, each property member has the right to file an appeal within thirty (30) days of receiving notice of the special tax assessment bill; Mr. Mayfield was the only member of the public to file an appeal, in which the Board's interpretation and decision would affect Mr. Mayfield directly; however, his appeal would reflect on multiple Mini-Storage businesses throughout the district. What is the

Board's direction for all Mini-Storage parcels if there is a change (increase or decrease in the amount owed) in the Board's interpretation?

Recommended Action: Complete the appeals process, render a decision(s) on tax appeal, and give staff direction on Board interpretation(s).

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Doug Hutchison, Fire Chief

Approved: _____

Doug Hutchison, Fire Chief

ATTACHMENT 1

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PARCELQUEST
LIST 0
DETAIL

	id	APN	S Street Address	Owner	Mail Address	Mail City	Mail State	Mail Zip	Lot Acres
☑	6	002-050-15-00		CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC	PO BOX 1389	UKIAH	CA	95482	1.760
☑	8	002-050-14-00	297 BRUSH ST	CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC	PO BOX 1389	UKIAH	CA	95482	1.770
☑	7	002-040-41-00	910 ORR ST	CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC	PO BOX 1389	UKIAH	CA	95482	3.430
☑	5	002-040-40-00	990 ORR ST	CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC	PO BOX 1389	UKIAH	CA	95482	3.630
☑	4	002-020-10-00		C & M INVESTMENTS	PO BOX 1389	UKIAH	CA	95482	2.600
☑	2	002-020-09-00		C & M INVESTMENTS	PO BOX 1389	UKIAH	CA	95482	2.600
☑	3	002-010-16-00	200 BRUNNER ST	C & M INVESTMENTS	PO BOX 1389	UKIAH	CA	95482	2.600
☑	1	002-010-15-00	200 BRUNNER ST	C & M INVESTMENTS	PO BOX 1389	UKIAH	CA	95482	2.600

PARCELQUEST
LIST 1
DETAIL

☑ 6 Property Address:

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-050-15-00**
Parcel Status:	**ACTIVE**
Owner Name:	**CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	

Assessment

Total Value:	**$824,532**	Use Code:	**15**	Use Type:	**COMMERCIAL**
Land Value:	**$269,348**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:	**$555,184**	Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	**67%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**09/06/2013**	**12/18/2012**	**12/23/2010**	**09/06/2013**
Document Number:	**13913**	**18934**	**17948**	**13914**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**1.760**	Spaces:		Site Influence:	
Lot SqFt:	**76,665**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

PARCELQUEST
LIST 1
DETAIL

☑ 8 Property Address: 297 BRUSH ST UKIAH CA 95482-3424

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-050-14-00**
Parcel Status:	**ACTIVE**
Owner Name:	**CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	

Assessment

Total Value:	**$805,779**	Use Code:	**15**	Use Type:	**COMMERCIAL**
Land Value:	**$275,173**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:	**$508,756**	Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:	**$21,850**	Property Tax:		Price/SqFt:	
% Improved:	**64%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**09/06/2013**	**12/18/2012**	**12/23/2010**	**09/06/2013**
Document Number:	**13913**	**18934**	**17948**	**13914**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**1.770**	Spaces:		Site Influence:	
Lot SqFt:	**77,101**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

PARCELQUEST
LIST 1
DETAIL

☑ 7 Property Address: 910 ORR ST UKIAH CA

Ownership

County: **MENDOCINO, CA**
Assessor: **KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN): **002-040-41-00**
Parcel Status: **ACTIVE**
Owner Name: **CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC**
Mailing Address: **PO BOX 1389 UKIAH CA 95482**
Legal Description: **WAS 002-040-39**

Assessment

Total Value: **$2,674,275**	Use Code: **15**	Use Type: **COMMERCIAL**
Land Value: **$869,463**	Tax Rate Area: **154-006**	County Zoning Code:
Impr Value: **$1,804,812**	Year Assd: **2023**	Census Tract:
Other Value:	Property Tax:	Price/SqFt:
% Improved: **67%**	Delinquent Yr:	
Exempt Amt:	HO Exempt: **N**	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**09/06/2013**	**12/18/2012**	**12/23/2010**	**09/06/2013**
Document Number:	**13913**	**18934**	**17948**	**13914**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:	Units:
Baths (Full):		A/C:	Stories:
Baths (Half):		Heating:	Quality:
Total Rooms:		Pool:	Building Class:
Bldg/Liv Area:		Park Type:	Condition:
Lot Acres:	**3.430**	Spaces:	Site Influence:
Lot SqFt:	**149,410**	Garage SqFt:	Timber Preserve:
Year Built:			Ag Preserve:
Effective Year:			

PARCELQUEST
LIST 1
DETAIL

☑ 5 Property Address: 990 ORR ST UKIAH CA

Ownership

County: **MENDOCINO, CA**
Assessor: **KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN): **002-040-40-00**
Parcel Status: **ACTIVE**
Owner Name: **CVH INVESTMENTS LLC 1/2 JOHN & SANDRA MAYFIELD LLC**
Mailing Address: **PO BOX 1389 UKIAH CA 95482**
Legal Description: **WAS 002-040-39**

Assessment

Total Value: **$2,321,780**	Use Code: **30**	Use Type: **VACANT**
Land Value: **$796,717**	Tax Rate Area: **154-006**	County Zoning Code:
Impr Value: **$1,525,063**	Year Assd: **2023**	Census Tract:
Other Value:	Property Tax:	Price/SqFt:
% Improved: **65%**	Delinquent Yr:	
Exempt Amt:	HO Exempt: **N**	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**09/06/2013**	**12/18/2012**	**12/23/2010**	**09/06/2013**
Document Number:	**13913**	**18934**	**17948**	**13914**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:	Units:
Baths (Full):		A/C:	Stories:
Baths (Half):		Heating:	Quality:
Total Rooms:		Pool:	Building Class:
Bldg/Liv Area:		Park Type:	Condition:
Lot Acres:	**3.630**	Spaces:	Site Influence:
Lot SqFt:	**158,122**	Garage SqFt:	Timber Preserve:
Year Built:			Ag Preserve:
Effective Year:			

PARCELQUEST
LIST 1
DETAIL

☑ 4 Property Address:

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-020-10-00**
Parcel Status:	**ACTIVE**
Owner Name:	**C & M INVESTMENTS**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	**WAS 002-020-05**

Assessment

Total Value:	**$235,800**	Use Code:	**30**	Use Type:	**VACANT**
Land Value:	**$158,832**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:	**$76,968**	Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	**32%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**03/06/2015**	**02/23/2015**		**03/06/2015**
Document Number:	**03009**	**02411**		**03009**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:	**$150,000**			
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**2.600**	Spaces:		Site Influence:	
Lot SqFt:	**113,256**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

PARCELQUEST
LIST 1
DETAIL

☑ 2 Property Address:

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-020-09-00**
Parcel Status:	**ACTIVE**
Owner Name:	**C & M INVESTMENTS**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	**WAS 002-020-05**

Assessment

Total Value:	**$158,832**	Use Code:	**30**	Use Type:	**VACANT**
Land Value:	**$158,832**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:		Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	**0%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**03/06/2015**	**02/23/2015**		**03/06/2015**
Document Number:	**03009**	**02410**		**03009**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:	**$150,000**			
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**2.600**	Spaces:		Site Influence:	
Lot SqFt:	**113,256**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

PARCELQUEST
LIST 1
DETAIL

☑ 3 Property Address: 200 BRUNNER ST UKIAH CA 95482

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-010-16-00**
Parcel Status:	**ACTIVE**
Owner Name:	**C & M INVESTMENTS**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	**WAS 002-010-10**

Assessment

Total Value:	**$1,161,681**	Use Code:	**30**	Use Type:	**VACANT**
Land Value:	**$158,832**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:	**$1,002,849**	Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	**86%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**03/06/2015**	**02/23/2015**		**03/06/2015**
Document Number:	**03009**	**02411**		**03009**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:	**$150,000**			
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**2.600**	Spaces:		Site Influence:	
Lot SqFt:	**113,256**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

PARCELQUEST
LIST 1
DETAIL

☑ 1 Property Address: 200 BRUNNER ST UKIAH CA 95482

Ownership

County:	**MENDOCINO, CA**
Assessor:	**KATRINA BARTOLOMIE, ASSESSOR**
Parcel # (APN):	**002-010-15-00**
Parcel Status:	**ACTIVE**
Owner Name:	**C & M INVESTMENTS**
Mailing Address:	**PO BOX 1389 UKIAH CA 95482**
Legal Description:	**WAS 002-010-10**

Assessment

Total Value:	**$158,832**	Use Code:	**30**	Use Type:	**VACANT**
Land Value:	**$158,832**	Tax Rate Area:	**154-006**	County Zoning Code:	
Impr Value:		Year Assd:	**2023**	Census Tract:	**115.02/1**
Other Value:		Property Tax:		Price/SqFt:	
% Improved:	**0%**	Delinquent Yr:			
Exempt Amt:		HO Exempt:	**N**		

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	**03/06/2015**	**02/23/2015**		**03/06/2015**
Document Number:	**03009**	**02410**		**03009**
Document Type:	**GRANT DEED**	**GRANT DEED**		
Transfer Amount:	**$150,000**			
Seller (Grantor):				

Property Characteristics

Bedrooms:		Fireplace:		Units:	
Baths (Full):		A/C:		Stories:	
Baths (Half):		Heating:		Quality:	
Total Rooms:		Pool:		Building Class:	
Bldg/Liv Area:		Park Type:		Condition:	
Lot Acres:	**2.600**	Spaces:		Site Influence:	
Lot SqFt:	**113,256**	Garage SqFt:		Timber Preserve:	
Year Built:				Ag Preserve:	
Effective Year:					

ARGUMENT AGAINST MEASURE G

This tax increase is both unfair and arbitrary. County visitors will receive no new direct benefits or services from this tax increase. This tax does not apply to tens of thousands of county visitors who stay in public and private campgrounds, R.V. Parks, etc. As well, the incorporated cities in our county are not giving any of the occupancy tax they collect from visitors to the county for its use.

The county visitors are spending over a hundred million dollars in lodging, restaurants, entertainment, stores, camping, fishing, boating, taxes, etc. already. Now we want to further stretch the golden goose's neck.

In the 95-96 budget year the occupancy tax revenue decreased by 7.8% from the previous year. This is an indication that the visitors are perhaps going to other counties who provide better services and are more customer friendly.

As innkeepers we are very aware that the county visitors who stay at our facility appreciate the beauty of our county. However, they are being singled out to pay this tax increase while being only a small part of the total group of visitors to our county. This tax is unfairly placed on their shoulders to pay for basic county services that they do not utilize.

Increases in costs for county services are in fact the concern and responsibility of we the county residents, not the visitors.

s/ Lar Krug

s/ Frank Gyselink
Innkeepers, Cleone Lodge Inn

REBUTTAL TO ARGUMENT AGAINST MEASURE G

For years, Mendocino County's commercial accommodation tax has been collected at the rate of 10%. If Measure G fails, the rate of collection will be 8% and $600,000 per year of existing County services will have to be eliminated. A YES vote on Measure G will restore this $600,000 per year to the County budget.

We support Measure G because we believe these funds are necessary to maintain the infrastructure and essential services of Mendocino County. The commercial accommodation tax is paid almost entirely by people visiting Mendocino County for pleasure or business. Our visitors should share in the cost of maintaining our roads, operating our Sheriff's Department, and providing a variety of other services that keep Mendocino County a good place to visit and a good place to do business. And remember, when Mendocino County residents visit other places, we likely pay a bed tax that is greater than Mendocino County's.

Also, we must continue to invest money in County programs that promote our tourist industry and our agricultural products, and that develop our County's longterm economic plan. Last year, when the County experienced a budget shortfall, these were among the first programs to be cut. To continue in this direction would be penny wise and pound foolish. Business people know that if you try to save money by cutting your development and advertising budgets, you drive yourself into a downward spiral. Mendocino County needs Measure G.

Measure G is fair, reasonable, and necessary. Please join us in voting YES on MEASURE G.

s/ Jim Moorehead, Proprietor, Joshua Grindle Inn
Member, Mendocino County Tourism Board
and Mendocino County Overall Economic Development Plan Committee

s/ Rachel Binah, Proprietor, Rachel's Inn

s/ Susan McKinney, Proprietor, Little River Inn

s/ Michael Delbar, Supervisor Elect, Mendocino County Board of Supervisors

s/ Sheridan Malone, Mayor, City of Ukiah

MEASURE J
ORDINANCE 97-1

ATTACHMENT 2

AN ORDINANCE OF THE UKIAH VALLEY FIRE DISTRICT ADOPTING UNIFORM SCHEDULES AND RATES FOR A SPECIAL TAX FOR FIRE PROTECTION AND PREVENTION SERVICES

The Board of Directors of the Ukiah Valley Fire District ordains as follows:

Section 1: In accordance with Section 53978 of the California Government Code, a special tax for fire protection and prevention services is proposed for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits to fire fighting personnel, and for such other necessary fire protection and prevention expenses of the district.

Section 2: The ordinance proposed by the Board, must, by law, be submitted to the qualified voters of the district, whose approval by a two-thirds vote of those casting ballots is required if the tax is to become effective. The Board of Directors of the Ukiah Valley Fire District resolved to call for a special election to be held on March 4, 1997.

Section 3: The special taxes shall be collected in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the county on behalf of the district and the county may deduct its reasonable costs incurred for such service before remittal of the balance to the district.

Section 4: Each unit of special tax shall not exceed $50.00 each fiscal year.

Section 5: A unit or multiple units of special tax shall be levied on a use of property basis except for federal, state or local governmental agencies.

Section 6: If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Directors of the Ukiah Valley Fire District here declare that they would have adopted the Ordinance and each section despite the fact that one or more sections, subsections, phrases or clauses be declared invalid.

Section 7: The following uniform schedules and rates shall be levied upon the real property within the District:

One (1) unit of special tax per contiguous property ownership of...

Orchard	Vineyard
Vacant Land	Range Land
Permanent Pasture	Row Crops

Two (2) units of special tax per...

Single Family Dwelling	Mobile Home

Three (3) units of special tax per...

Duplex	Retail Store
Office	School
Church	Rest Home

Four (4) units of special tax per...

Service Shop	Professional Building

Five (5) units of special tax per...

Service Station	Wholesale Outlet
Convalescent Hospital	

Ten (10) units of special tax per...

Light Manufacturing	Packing Plant
Junkyard	Hospital
Utilities	

(Measure J, Continued)

(_____)units of special tax per...

Hotel/Motel	(1 + 1/2 per rental room)
Multiple Dwelling	(1 + 1 per dwelling unit)
Court	(1 + 1 per dwelling unit)
Trailer Park	(2 + 1 per space)
Shopping Center	(5 + 1 per occupancy)
Restaurant or Bar	(6)
Theater/Bowling	(7)
Heavy Manufacturing	(15)
Warehousing	(15)

Section 8: Each property owner in the District shall, within thirty (30) days after mailing of the notice of the special tax bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such special tax. The filing of an appeal is not grounds for failing to timely pay the entire amount of taxes specified as due of the tax bill. If the special tax is either reduced or increased as a result of the decision by the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner, or their designated representative may be present at the protest hearing concerning the setting of the special tax rate.

IMPARTIAL ANALYSIS FOR MEASURE J

As a result of the passage of Proposition 218 on November 5, 1996, the District is required to submit to the qualified voters of the District the question of whether a special tax for fire protection and suppression services, and related services, shall be approved. The unit of special tax proposed is in lieu of the existing unit of benefit assessment and is in the same amount. A two-thirds vote is required for approval of this special tax.

A "yes" vote will authorize the special tax not to exceed $50 per unit of special tax each fiscal year to fund the District's fire protection and suppression services, and related services.

A "no" vote will disallow the special tax and deprive the District of its principal source of funding for fire protection and suppression services, and related services.

s/ Yves A. Hebert
Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE J

VOTE YES ON THE SPECIAL TAX FOR FIRE PROTECTION. IT WILL ASSURE THAT YOUR FIRE PROTECTION DISTRICT WILL CONTINUE TO RESPOND IMMEDIATELY TO YOUR CALL FOR EMERGENCY HELP.

The Ukiah Valley Fire District depends on a very important funding source, the Benefit Assessment, which has been in effect for over fifteen years.

On November 5, 1996, Proposition 218 passed, which nullified the existing assessment. This requires the Fire District to ask the voters to ratify this funding source by approving a Special Tax for Fire Protection. The Special Tax must be approved by two-thirds of the votes cast.

The Special Tax will only replace the existing assessment at the current or same rate, thus, no additional cost will be incurred by the taxpayers. The rates for the Special Tax will be the same as the amount you are currently being charged for the benefit assessment. If there is a need in the future to increase the Special Tax, it would have to be approved again by two-thirds of the voters.

These funds represent 75% of your Fire District's operating budget. If the Special Tax fails, public safety will be greatly jeopardized by the reduction in personnel, equipment, training, maintenance and support services. The entire burden for fire and emergency services will be placed on the volunteer force, their families and their employers. It will also jeopardize your excellent insurance rating in our Fire District which is directly affected by the proficiency of the Fire District.

The Ukiah Valley Fire District is working very hard to maintain a highly progressive and efficient Fire Department serving and protecting our community in time of emergency.

Please support your Fire District and vote yes.

s/ Bud Sigler, Volunteer Fire Apparatus Engineer

s/ Mike Graham, Volunteer Fire Apparatus Engineer

s/ Larry R. Hallman, Volunteer Battalion Chief

s/ Robert Bender, Volunteer Firefighter-Support Services

s/ Mike Mayfield, Volunteer Captain

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE J

While the proponents of the special tax as contained in Measure "J" imply there is no alternative to passage of this tax, alternatives do exist. They also state that no additional cost will be incurred by the taxpayers; however, the measure you are being asked to approve allows for substantial tax increases if the District should decide to base your taxes on multiple uses of your property. You are led to believe that a no vote on this measure is a vote of disapproval of the fire personnel of the District. This is not true. This measure deals with the source of funding, not whether or not to continue to fund the fine fire department we have.

s/ Miles Crail

s/ Mark Grover

s/ Stephen Thomas

ARGUMENT AGAINST MEASURE J

This measure asks for voter approval of a special tax to fund the operation of the Ukiah Valley Fire District. This tax would replace the current benefit of assessment with a special tax. This new tax would be based on use of property which allows multiple taxing of any single parcel, and would provide for increases in taxes to many current taxpayers.

There is an alternative to this special tax, which would retain the current method of taxation for the district. We urge the voters to reject this special tax and fund our fine fire service with a benefit of assessment similar to what is now in place.

s/ Berkley Jones

s/ Miles Crail

s/ Mark Grover

s/ Ed Berry, Jr

s/ Stephen Thomas

REBUTTAL TO ARGUMENT AGAINST MEASURE J

We as volunteer firefighters prepare this rebuttal in amazement that there was an argument against Measure J. The facts:

1. Proposition 218 became effective on November 6, 1996, nullifying the Fire District's existing Benefit Assessment. Funds will no longer be available after July 1, 1997.
2. A new Benefit Assessment would have called for a registered professional engineer, certified by the State of California, to identify all parcels which would have had a special benefit conferred upon them. This option left too many unanswered questions, would have provided for increases in taxes to many current taxpayers and used valuable Fire Department tax dollars to pay for this unnecessary service.
3. The most logical option was the Special Tax, allowed for in Proposition 218 with two-thirds voter approval, which was structured to replace the nullified Benefit Assessment at the current rates, thus, no additional cost will be incurred by the taxpayers. All affected Fire Agencies (7) in Mendocino County chose this option.
4. The Special Tax levied upon your property will be the same as your last Benefit Assessment charge and may even be less if you own contiguous parcels of property that are either vacant, orchard, vineyard, range land, permanent pasture or row crops. Future increases would have to be approved by two-thirds of the voters.

VOTE YES ON MEASURE "J". PLEASE HELP US ASSURE THAT YOUR FIRE DEPARTMENT WILL CONTINUE TO RESPOND IMMEDIATELY TO YOUR CALL FOR EMERGENCY HELP WITH TRAINED FIREFIGHTERS.

s/ Bud Sigler, Volunteer Fire Apparatus Engineer

s/ Mike Graham, Volunteer Fire Apparatus Engineer

s/ Larry R. Hallman, Volunteer Battalion Chief

s/ Robert Bender, Volunteer Firefighter

s/ Mike Mayfield, Volunteer Captain

23-517

VOTE

ORDINANCE 97-1

AN ORDINANCE OF THE UKIAH VALLEY FIRE DISTRICT ADOPTING UNIFORM SCHEDULES AND RATES FOR A SPECIAL TAX FOR FIRE PROTECTION AND PREVENTION SERVICES

The Board of Directors of the Ukiah Valley Fire District ordains as follows:

Section 1: In accordance with Section 53978 of the California Government Code, a special tax for fire protection and prevention services is proposed for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits to fire fighting personnel, and for such other necessary fire protection and prevention expenses of the district.

Section 2: The ordinance proposed by the Board, must, by law, be submitted to the qualified voters of the district, whose approval by a two-thirds vote of those casting ballots is required if the tax is to become effective. The Board of Directors of the Ukiah Valley Fire District resolved to call for a special election to be held on March 4, 1997.

Section 3: The special taxes shall be collected in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the county on behalf of the district and the county may deduct its reasonable costs incurred for such service before remittal of the balance to the district.

Section 4: Each unit of special tax shall not exceed $50.00 each fiscal year.

Section 5: A unit or multiple units of special tax shall be levied on a use of property basis except for federal, state or local governmental agencies.

Section 6: If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Directors of the Ukiah Valley Fire District here declare that they would have adopted the Ordinance and each section despite the fact that one or more sections, subsections, phrases or clauses be declared invalid.

AN ORDINANCE OF THE UKIAH VALLEY FIRE DISTRICT ADOPTING UNIFORM SCHEDULES AND RATES FOR A SPECIAL TAX FOR FIRE PROTECTION AND PREVENTION SERVICES

Section 7: The following uniform schedules and rates shall be levied upon the real property within the District:

One (1) unit of special tax per contiguous property ownership of...

Orchard	Vineyard
Vacant Land	Range Land
Permanent Pasture	Row Crops

Two (2) units of special tax per...

Single Family Dwelling	Mobile Home

Three (3) units of special tax per...

Duplex	Retail Store
Office	School
Church	Rest Home

Four (4) units of special tax per...

Service Shop	Professional Building

Five (5) units of special tax per...

Service Station	Wholesale Outlet
Convalescent Hospital	

Ten (10) units of special tax per...

Light Manufacturing	Packing Plant
Junkyard	Hospital
Utilities	

(____) units of special tax per...

Hotel/Motel	(1 + 1/2 per rental room)
Multiple Dwelling	(1 +1 per dwelling unit)
Court	(1 + 1 per dwelling unit)
Trailer Park	(2 + 1 per space)
Shopping Center	(5 + 1 per occupancy)
Restaurant or Bar	(6)
Theater/Bowling	(7)
Heavy Manufacturing	(15)
Warehousing	(15)

AN ORDINANCE OF THE UKIAH VALLEY FIRE DISTRICT
ADOPTING UNIFORM SCHEDULES AND RATES FOR A SPECIAL TAX
FOR FIRE PROTECTION AND PREVENTION SERVICES

Section 8: Each property owner in the District shall, within thirty (30) days after mailing of the notice of the special tax bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such special tax. The filing of an appeal is not grounds for failing to timely pay the entire amount of taxes specified as due of the tax bill. If the special tax is either reduced or increased as a result of the decision by the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner, or their designated representative may be present at the protest hearing concerning the setting of the special tax rate.

PASSED AND ADOPTED, by the voters of the Ukiah Valley Fire District at the Special Consolidated Election held on March 4, 1997 as certified by the County Clerk of County of Mendocino, State of California, on March 12, 1997, and by the Board of Directors of the Ukiah Valley Fire District, County of Mendocino, State of California on May 14, 1997 by the following vote:

	AYE	NAY	ABSENT
BOARD MEMBER BUTCHER	X		
BOARD MEMBER HOWARD	X		
BOARD MEMBER ROWNEY	X		
BOARD MEMBER TAGLIO	X		

James Taglio, President

ATTEST:

Lynne Lintott, Acting-Secretary

RESOLUTION 97-1

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY FIRE DISTRICT, COUNTY OF MENDOCINO, STATE OF CALIFORNIA, GOVERNING THE IMPLEMENTATION AND ADMINISTRATION OF THE SPECIAL TAX ENACTED PURSUANT TO ORDINANCE 97-1

WHEREAS, the Board of Directors of the Ukiah Valley Fire District have, subject to the approval of the voters of the District, adopted a special tax as set forth in Ordinance 97-1; and

WHEREAS, by this Resolution, the Directors intend to govern the implementation and administration of said special tax in order to guarantee that the aforementioned special tax shall be applied to the actual use of subject property only within the parameters established by the express terms of the foundational Ordinance 97-1.

NOW, THEREFORE, BE IT RESOLVED by the Directors of the Ukiah Valley Fire District that, pursuant to the express language of Ordinance 97-1, the special tax shall apply to only a single actual use of property subject to taxation. In the event that a subject property has more than one actual use, only the single highest and best use of the property shall be subject to the special tax;

BE IT FURTHER RESOLVED that Ordinance 97-1 does not, in any of its terms, expressly or impliedly authorize the imposition of the special tax upon more than one use of a subject property. Therefore, any taxation of more than one use of subject property shall first be approved by the requisite number of voters of the District as an additional special tax;

BE IT FURTHER RESOLVED that the uses subject to the special tax as set forth in Ordinance 97-1 are hereinafter further defined for purposes of implementing and administering the special tax as follows:

One (1) unit of special tax per contiguous property ownership of...

Orchard -
Property containing commercially planted trees and used in a commercial orchard form.

Vineyard -
Property containing commercially planted vines and used in a commercial vineyard form.

Vacant Land -
Unimproved property whether zoned residential, commercial, industrial or institutional. Also includes unimproved waste land and right-of-ways.

Range Land -
Property containing non-irrigated, vegetative cover as grass or brush. Solid rock outcroppings or other bare non-productive property.

Permanent Pasture - Property used as irrigated permanent pasture.

Row Crops - Property used for the production of row crops.

Two (2) units of special tax per...
Single Family Dwelling - Single family residential structure.

Mobile Home - Mobile home when not in a trailer park.

Three (3) units of special tax per...
Duplex -
Single structure that is capable of housing no more than two families, one above the other, or side-by-side.

Retail Store -
Property containing no more than two separate businesses devoted primarily to the retail sales of consumer goods. Such business as hardware, groceries or department stores are examples.

Office -
Property containing an office building with one or more offices of non-professional use.

School -
Property containing improvements primarily devoted to the education of children. This would include private schools, nursery schools and schools for the handicapped.

Church -
Property containing improvements devoted to a recognized religion.

Rest Home -
Property containing improvements primarily devoted to the care of the aged in more or less a "boarding house" style. Tenants of rest homes are usually ambulatory and require a minimum of medical care.

Four (4) units of special tax per...
Service Shop -
Property containing no more than two separate businesses devoted primarily to consumer services. Such businesses as radio, television and appliance repair are examples.

Professional Building -
Property containing one or more professional offices.

Five (5) units of special tax per...
Service Station -
Property containing a building primarily used as a commercial service station.

Wholesale Outlet -
Property that are primarily used as a wholesale business including businesses such as liquor distributors, soft drink distributors, wholesale lumber yards and wholesale building supply outlets. This would include mini-storage facilities.

Convalescent Hospital -
Property containing improvements primarily devoted to the care of the sick or aged on a relatively long-term basis.

Six (6) units of special tax per Restaurant or Bar -
Property that contain buildings primarily used to house a restaurant or bar.

Seven (7) units of special tax per Theater/Bowling -
Property that is primarily devoted to a commercial recreational use.

Ten (10) units of special tax per...
Light Manufacturing -
Property devoted to the manufacturing of electronics, wines, furniture, cookie factories, welding shops and sheet metal shops. Extraction of minerals from the earth would also be included.

Packing Plant -
Property devoted to packing, packaging or sorting fish, fruit or vegetables.

Junkyard -
Property devoted to auto wrecking, dumps or junk yards.

Hospital -
Property containing improvements primarily devoted to the care of the sick on a relatively short-term basis.

Utilities -
Property contains improvements primarily devoted to use as a service to a group of individuals or the public at large. Mutual water companies or mutual lighting companies are examples.

Fifteen (15) units of special tax per...
Heavy Manufacturing -
Property devoted to the manufacture of lumber, pulp, paper, hardboard or plywood, and planing mills.

Warehousing -
Property devoted to the storage of furniture, bulk oil and gas, truck stops and truck storage and service areas. This definition should not be limited to the storage of the items mentioned above.

(1 + 1 per dwelling unit) units of special tax for...
ultiple Dwelling -
Property containing one or more structures, each capable of housing more than two families in separate apartments. The apartments may be one above the other or side-by-side.

Court -
Property containing a motel that has been converted to weekly or monthly rental units.

(1 + 1/2 per rental room) units of special tax for Hotel/Motel -
Property containing a building primarily designed for a hotel or motel.

(2 + 1 per space) units of special tax for Trailer Park -
Property primarily used for the rental of trailer spaces in a developed park.

(5 + 1 per occupancy) units of special tax for Shopping Center -
Property that contain several separate commercial businesses.

BE IT FURTHER RESOLVED that the uses as herein above defined may from time to time be modified, refined, and supplemented by the Directors in such a manner as is reasonably necessary to effect the intent of Ordinance 97-1; provided, however, that no such modification, refinement or supplement shall effect a multiple use tax or otherwise exceed the scope of the foundational ordinance as approved by the people of the District.

The foregoing Resolution 97-1 was PASSED AND ADOPTED, by the Board of Directors of the Ukiah Valley Fire District, County of Mendocino, State of California, at their regular meeting held on February 12, 1997, by the following vote:

	AYE	NAY	ABSENT
BOARD MEMBER BUTCHER		X	
BOARD MEMBER HOWARD		X	
BOARD MEMBER LINDLEY	X		
BOARD MEMBER ROWNEY	X		
BOARD MEMBER TAGLIO	X		

Jim Taglio, President

ATTEST:

ry A. Lindley, Secretary

MEASURE B
IMPARTIAL ANALYSIS

MEASURE SEEKING VOTER APPROVAL TO IMPOSE A SPECIAL TAX FOR THE PURPOSE OF PURCHASING REPLACEMENT FIRE SUPPRESSION VEHICLES, EMERGENCY EQUIPMENT, PERSONNEL SAFETY EQUIPMENT, AND FOR TRAINING BY THE UKIAH VALLEY FIRE PROTECTION DISTRICT

The Ukiah Valley Fire Protection District (hereinafter "District") has adopted Resolution 2003-7 proposing imposition of a special tax for the purpose of purchasing replacement fire suppression vehicles, emergency equipment, personnel safety equipment, and for training.

The rate of tax to be imposed will be $10.00 per unit. The tax payable depends upon the actual land use of each parcel with the District. The special tax of $10.00 per unit will be multiplied by the number of units of special tax based upon land use set forth within the uniform schedules and rates found in District Ordinance 97-1, Section 7 to derive the tax. For a single family dwelling, the rate will be $20.00. This special tax is in addition to any other tax the District is authorized to collect and receive, including the $50.00 per unit of special tax authorized by Ordinance 97-1.

A two-thirds (2/3) vote is required for approval of this special tax. The revenue generated by the special tax can be used solely for the purposes set forth in the Measure.

A "YES" vote will authorize the imposition of this special tax pursuant to the terms of Resolution 2003-7.

A "NO" vote will disallow imposition of this special tax.

Dated: July 9, 2003 s/H. Peter Klein, County Counsel

RESOLUTION 2003-7

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY FIRE DISTRICT, COUNTY OF MENDOCINO, STATE OF CALIFORNIA, PROPOSING THE IMPOSITION OF A SPECIAL TAX AND ORDERING A SPECIAL TAX ELECTION TO BE CONSOLIDATED WITH THE GENERAL ELECTION OF NOVEMBER 4, 2003, FOR THE PURPOSE OF SUBMITTING TO THE VOTERS OF THE DISTRICT THE QUESTION OF WHETHER OR NOT SUCH A TAX SHOULD BE LEVIED

WHEREAS, the Ukiah Valley Fire District, pursuant to Government Code Section 50077, published notice that a public hearing would be held on Wednesday, June 11, 2003 regarding whether or not a resolution should be adopted calling for a special tax on November 4, 2003; and,

RESOLUTION 2003-7 (CON'T)

WHEREAS, such duly noticed public hearing was held on June 11, 2003, at which time all interested persons were given the opportunity to address this Board; and,

WHEREAS, as a result of the testimony at said public hearings, this Board has concluded that solely due to the combination of the continued transfer of local property tax dollars to the State of California and the need to replace an aging emergency vehicle fleet, emergency equipment, and personnel safety equipment and training, additional tax revenues are needed if the District is to continue to provide an adequate level of fire protection; and,

WHEREAS, to secure the necessary authority to raise additional needed revenue, this Board has concluded to submit to the voters the question of whether or not to impose a special tax for the purpose of purchasing replacement fire suppression vehicles, emergency equipment, and personnel safety equipment and training.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Ukiah Valley Fire District that:

1. A special tax election is hereby called to be held on November 4, 2003, in conjunction with the general election to approve or disapprove the levy of the hereinafter described special tax. Upon approval of two-thirds of the voters cast by the voters voting upon the proposition, the District may levy the tax.
2. The tax to be imposed, if approved by the voters, will be effective July 1, 2004, as authorized by Health and Safety Code Section 13911 and Government Code Section 500075 and is to be used for the specific purpose of replacing fire suppression vehicles, emergency equipment, and personnel safety equipment and training.
3. A special account shall be created into which the proceeds shall be deposited.
4. The Fire Chief shall file an annual report with the Board of Directors in January of each year indicating both of the following: a) The amount of funds collected and expended. (b) The status of any project authorized to be funded.
5. The rate of tax to be imposed shall be $10.00 per unit using the uniform schedules and rates found in Section 7 of Ordinance 97-1, as passed and adopted by the voters of the Ukiah Valley Fire District at the Special Consolidated Election held on March 4, 1997.
6. The special tax shall be collected in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the agreement with the county on behalf of the District and the county may deduct its reasonable costs incurred for such service before remittal of the balance to the District.
7. This tax shall be in addition to any other tax that the District is authorized by law to collect and receive including the $50.00 per unit of special tax authorized by Ordinance 97-1.
8. 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 portions of this Resolution. The Board of Directors of the Ukiah Valley Fire District here declare that they would have adopted the Resolution and each section despite the fact that one or more sections, subsection, phrases or clauses be declared invalid.
9. Each property owner in the District shall, within thirty (30) days after mailing of the notice of the special tax bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such special tax. The filing of an appeal is not grounds for failing to timely pay the entire amount of taxes specified as due of the tax bill. If the special tax is either reduced or increased as a result of the decision by the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner, or their designated representative, may be present at the protest hearing concerning the application of the special tax.

RESOLUTION 2003-7 (CON'T)

BE IT FURTHER RESOLVED, that the question placed before the voters reads substantially as follows:

"Shall the Ukiah Valley Fire District impose an annual tax, as proposed in Resolution 2003-7, which will be used specifically for the replacement of fire suppression vehicles, emergency equipment, and personnel safety equipment and training at a rate of $10 per unit ($20 per single family dwelling), using the uniform schedules and rates found in Section 7 of Ordinance 97-1 which was passed and adopted by the voters on March 4, 1997?

[ ] YES [ ] NO"

PASSED, APPROVED AND ADOPTED, by the Board of Directors of the Ukiah Valley Fire District, County of Mendocino, State of California, at their regular meeting held on June 11, 2003, by the following vote:

AYES: Carpenter, Gattenburger, McAdoo, Taglio

NOES:

ABSENT: Rowney

s/Robert H. McAdoo, President

ATTEST: s/James Taglio

SECTION 7 OF ORDINANCE 97-1

Section 7: The following uniform schedules and rates shall be levied upon the real property within the District:

One (1) unit of special tax per contiguous property ownership of...

Orchard	Vineyard
Vacant Land	Range Land
Permanent Pasture	Row Crops

Two (2) units of special tax per...

Single Family Dwelling	Mobile Home

Three (3) units of special tax per...

Duplex	Retail Store
Office	School
Church	Rest Home

Four (4) units of special tax per...

Service Shop	Professional Building

Five (5) units of special tax per...

Service Station	Wholesale Outlet
Convalescent Hospital	

Ten (10) units of special tax per...

Light Manufacturing	Packing Plant
Junkyard	Hospital
Utilities	

(____) units of special tax per...

Hotel/Motel	(1 + _ per rental room)
Multiple Dwelling	(1 + 1 per dwelling unit)
Court	(1 + 1 per dwelling unit)
Trailer Park	(2 + 1 per space)
Shopping Center	(5 + 1 per occupancy)
Restaurant or Bar	(6)
Theater/Bowling	(7)
Heavy Manufacturing	(15)
Warehousing	(15)

NO ARGUMENT FOR OR AGAINST MEASURE B WERE SUBMITTED

RESOLUTION 2003-7

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY FIRE DISTRICT, COUNTY OF MENDOCINO, STATE OF CALIFORNIA, PROPOSING THE IMPOSITION OF A SPECIAL TAX AND ORDERING A SPECIAL TAX ELECTION TO BE CONSOLIDATED WITH THE GENERAL ELECTION OF NOVEMBER 4, 2003, FOR THE PURPOSE OF SUBMITTING TO THE VOTERS OF THE DISTRICT THE QUESTION OF WHETHER OR NOT SUCH A TAX SHOULD BE LEVIED

WHEREAS, the Ukiah Valley Fire District, pursuant to Government Code Section 50077, published notice that a public hearing would be held on Wednesday, June 11, 2003 regarding whether or not a resolution should be adopted calling for a special tax on November 4, 2003; and,

WHEREAS, such duly noticed public hearing was held on June 11, 2003, at which time all interested persons were given the opportunity to address this Board; and,

WHEREAS, as a result of the testimony at said public hearings, this Board has concluded that solely due to the combination of the continued transfer of local property tax dollars to the State of California and the need to replace an aging emergency vehicle fleet, emergency equipment, and personnel safety equipment and training, additional tax revenues are needed if the District is to continue to provide an adequate level of fire protection; and,

WHEREAS, to secure the necessary authority to raise additional needed revenue, this Board has concluded to submit to the voters the question of whether or not to impose a special tax for the purpose of purchasing replacement fire suppression vehicles, emergency equipment, and personnel safety equipment and training.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Ukiah Valley Fire District that:

1. A special tax election is hereby called to be held on November 4, 2003, in conjunction with the general election to approve or disapprove the levy of the hereinafter described special tax. Upon approval of two-thirds of the voters cast by the voters voting upon the proposition, the District may levy the tax.

2. The tax to be imposed, if approved by the voters, will be effective July 1, 2004, as authorized by Health and Safety Code Section 13911 and Government Code Section 500075 and is to be used for the specific purpose of replacing fire suppression vehicles, emergency equipment, and personnel safety equipment and training.

3. A special account shall be created into which the proceeds shall be deposited.

4. The Fire Chief shall file an annual report with the Board of Directors in January of each year indicating both of the following:
   (a) The amount of funds collected and expended.
   (b) The status of any project authorized to be funded.

5. The rate of tax to be imposed shall be $10.00 per unit using the uniform schedules and rates found in Section 7 of Ordinance 97-1, as passed and adopted by the voters of the Ukiah Valley Fire District at the Special Consolidated Election held on March 4, 1997.

6. The special tax shall be collected in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the agreement with the county on behalf of the District and the county may deduct its reasonable costs incurred for such service before remittal of the balance to the District.

7. This tax shall be in addition to any other tax that the District is authorized by law to collect and receive including the $50.00 per unit of special tax authorized by Ordinance 97-1.

8. 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 portions of this Resolution. The Board of Directors of the Ukiah Valley Fire District here declare that they would have adopted the Resolution and each section despite the fact that one or more sections, subsections, phrases or clauses be declared invalid.

9. Each property owner in the District shall, within thirty (30) days after mailing of the notice of the special tax bill for that fiscal year, have the right to file a written appeal with the District protesting the levy of such special tax. The filing of an appeal is not grounds for failing to timely pay the entire amount of taxes specified as due of the tax bill. If the special tax is either reduced or increased as a result of the decision by the Board of Directors, the special tax shall either be refunded or the increased amount collected. The property owner, or their designated representative, may be present at the protest hearing concerning the application of the special tax.

BE IT FURTHER RESOLVED, that the question placed before the voters reads substantially as follows:
"Shall the Ukiah Valley Fire District impose an annual tax, as proposed in Resolution 2003-7, which will be used specifically for the replacement of fire suppression vehicles, emergency equipment, and personnel safety equipment and training at a rate of $10 per unit ($20 per single family dwelling), using the uniform schedules and rates found in Section 7 of Ordinance 97-1 which was passed and adopted by the voters on March 4, 1997? [ ] YES [ ] NO"

PASSED, APPROVED AND ADOPTED, by the Board of Directors of the Ukiah Valley Fire District, County of Mendocino, State of California, at their regular meeting held on June 11, 2003, by the following vote:

AYES: Carpenter, Gattenburger, McAdoo, Taglio
NOES:
ABSENT: Rowney

Robt H McAdoo
President

ATTEST: