

## **Resolution Calling the Special Election**

Felton Fire Protection District

Resolution No. 2025-\_\_

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**RESOLUTION OF THE BOARD OF DIRECTORS OF THE FELTON FIRE PROTECTION DISTRICT ORDERING A SPECIAL ELECTION ON DECEMBER 9, 2025, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ CALL AN ELECTION TO BE HELD ON DECEMBER 9, 2025 WITH THE ELECTION TO BE CONDUCTED BY THE SAME DATE BY THE COUNTY OF SANTA CRUZ; REQUESTING THE SANTA CRUZ COUNTY ELECTIONS OFFICIAL TO CONDUCT THE ELECTION; THAT ONLY VOTERS WHO LIVE INSIDE THE FELTON FIRE PROTECTION DISTRICT – APPROXIMATELY 4,400 PEOPLE– VOTE ON THIS PARCEL TAX, WITH EVERY REGISTERED VOTER IN THE DISTRICT AUTOMATICALLY RECEIVING A MAILED BALLOT FROM SANTA CRUZ COUNTY ELECTIONS, WITH THE OPTION TO MAIL IT BACK OR DROP IT OFF.**

WHEREAS, the Felton Fire Protection District ("District") provides fire protection, emergency medical response, and related services to residents and properties within its jurisdiction; and

WHEREAS, the Board of Directors (the "Board") finds that stable, locally controlled funding is necessary to maintain and improve fire protection and emergency medical services, replace and maintain essential equipment and apparatus, and strengthen Felton community education and engagement for fire safety programs; and

WHEREAS, the Board has determined that the amount of revenue available to the District from existing property taxes at this time is inadequate to meet the increasing costs of maintaining and improving fire protection and emergency medical services, replacing and maintaining essential equipment, and providing the highest level of protection for the District's firefighters and community at large; and

WHEREAS, the Board has determined that additional tax revenue is necessary to sustain service and adequately fulfill its responsibility to continue to provide the current level of protection of life and property from fire, emergency medical calls, and other hazards to the residents and businesses in the community; and

WHEREAS, the District has exhausted all other options in order to avoid a tax increase and has determined that the current service levels cannot be maintained with the existing funding, therefore a tax increase is ultimately in the best interest of the community as a whole; and

WHEREAS, additional special tax revenue will be allocated toward funding the District reserves to maintain and replace apparatus and vehicles, address volunteer firefighter compensation and training, hire a full-time fire chief, and related items necessary for the District to maintain its level of service and fulfill its operational functions; and

WHEREAS, Health & Safety Code Section 13911 and Government Code Sections 50075 et seq. authorize the District to propose the adoption of a special tax for specified purposes and to levy a parcel tax, subject to the approval of at least two-thirds of the voters voting on the ordinance; and

WHEREAS, Elections Code section 4108 authorizes the District to, by resolution, conduct an election by on any date other than an established election date, subject to approval by the Santa Cruz County Elections Department; and

WHEREAS, the Board proposes to establish a levy of a parcel tax upon all parcels of land within the District for the purpose of providing fire protection and emergency medical services and to ensure prompt response times; and

WHEREAS, if approved by two-thirds of the voters voting on the ordinance, the special tax will establish an annual parcel tax of \$700 per parcel for five years, allowing the District to expend the amount raised for the purposes set forth herein; and

WHEREAS, the Board proposes a special election on Tuesday, December 9, 2025 to submit this special parcel-tax ordinance to the qualified voters of the District; and

WHEREAS, the Board desires to request that the Santa Cruz County Board of Supervisors permit the County Elections Official to render specified services to the District, by conducting the election and providing all necessary election services, as permitted pursuant to Elections Code Section 10002; and

WHEREAS, the District will reimburse the County in full for the services performed to conduct the election; and

WHEREAS, the Board intends that the special tax be subject to strict accountability provisions, including but not limited to, use restrictions, a separate account, annual reports, and independent citizen oversight; and

WHEREAS, the Board further desires the District and community to review and evaluate the parcel tax after 5 years to evaluate whether the parcel tax shall be adjusted or decreased.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED:**

1. Call of Election. The Board of Directors of the Felton Fire Protection District hereby orders a special election to be held on Tuesday, December 9, 2025, at which time the special property tax ordinance set forth in Exhibit A, attached and incorporated herein by reference, shall be submitted to the qualified voters of the District.
2. Ballot Question. The ballot question for the County Voter Information Guide and official ballot shall be as stated in Exhibit B, attached and incorporated herein by reference, subject to minor modifications as required by law or by the Elections Official.
3. Request for County Services. The Board hereby requests the Board of Supervisors of the Santa Cruz County permit the Santa Cruz County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for the actual costs of such services as billed. The Board requests that the Elections Department take all actions that are necessary or appropriate in connection

with the election, including but not limited to: printing and mailing sample ballots, canvassing election returns, and certifying the results of the election to the Board of Supervisors.

4. Estimated Cost of Election. The estimated cost of the election is based on an estimated cost of \$8 per registered voter and 4,644 registered voters within the Felton Fire Protection District, the projected cost of conducting the special, all-mail special election for Tuesday, December 9, 2025 is \$37,152. This estimate will be refined by the Santa Cruz County Elections Office and is provided here for planning purposes.

5. Delivery of Materials. The Fire Chief, Board President, or Board Secretary/Clerk is authorized and directed to deliver to the Elections Official, no later than Friday, September 12, 2025 (E-88), this Resolution, Exhibit A (Full Text), and Exhibit B (75-Word Question), and to make non-substantive corrections required by the Elections Official or by law.

6. Impartial Analysis & Arguments. The members of the Board are authorized to prepare and file with the Santa Cruz County Registrar a ballot argument in favor of the ordinance, and prepare any ballot argument in connection with the ordinance, including a rebuttal argument, within the time established by the County Registrar.

7. Other Further Actions. The District Fire Chief or their designee is hereby authorized to execute any other documents and to perform all acts necessary to place this ordinance on the ballot, including making alterations to the abbreviated text of the ordinance to comply with any applicable requirements of law and the Elections Department.

8. Estimated Revenue. Assuming 2,905 taxable parcels and an annual special parcel tax rate of \$700 per parcel (first levied in FY 2026–27), the ordinance is estimated to raise approximately \$1,378,300 per year for the first five years, accounting for exemptions (e.g., low-income) or administrative adjustments (e.g., contiguous-parcel relief).

7. Severability. If any provision of this Resolution is determined invalid, the remaining provisions shall remain in full force and effect.

8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 6th day of September, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

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Board Secretary/Clerk

APPROVED:

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Board President

## **Exhibit A – Full Text of the Special Parcel Tax Ordinance**

An Ordinance of the Felton Fire Protection District to Authorize the Levy of a  
Special Parcel Tax to Finance Fire Protection,  
Emergency Medical Services, and Community Preparedness

The people of the Felton Fire Protection District ordain as follows:

Section 1. Title. This ordinance shall be known as the “Felton Fire Protection District Revitalization and Future Sustainability Ordinance.”

Section 2. Purpose and Findings. The purpose of this ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax roll of Santa Cruz County that are within the Felton Fire Protection District (the “District”) boundaries to raise revenue for the District to use as follows:

- Maintain and improve fire protection and emergency medical response within District boundaries;
- Ensure hybrid staffing of paid and volunteer personnel sufficient to cover the Felton station 24 hours per day, 365 days per year;
- Recruit and retain qualified firefighters, EMTs, and volunteers by providing modern training and equipment;
- Provide for a competitively compensated Fire Chief to oversee operations and maintain strong leadership;
- Replace and maintain essential apparatus, equipment, and facilities; and
- Expand Felton community education and engagement for fire safety.

The Board has found that existing revenues are insufficient to meet the District’s ongoing needs, and that without additional funding, 24/7/365 coverage and best-practice response times cannot be assured.

Section 3. Authority. This ordinance is adopted pursuant to Health & Safety Code section 13911 and Government Code sections 50075–50077.5, and is a special tax requiring approval by two-thirds of the voters voting on the ordinance.

Section 4. Definitions. For purposes of this ordinance:

- “Parcel” means any real property parcel assigned an assessor’s parcel number (APN) on the Santa Cruz County secured tax roll that is wholly or partially within the District boundaries.
- “Owner” means the owner of record of a parcel on the secured tax roll as of the lien date.
- “District” means the Felton Fire Protection District.

Section 5. Tax Imposition and Rate. A special tax for the purposes specified in Section 2 of this Ordinance shall be imposed on all Parcels for each fiscal year, commencing with fiscal year 2026–27.

The maximum amount of the special tax shall be \$700 per Parcel.

The records of the Santa Cruz County Assessor as of March 1st for each year shall be used to identify each Parcel for the calculations of the special tax applicable to that Parcel.

Section 6. Duration (Community Reassessment at 5 Years). The special tax shall remain in effect unless repealed or amended by the voters. At the conclusion of fiscal year 2030–31, the Board shall conduct a public reassessment process, including community input, to determine whether adjustments or replacement of the parcel tax ordinance are warranted. Any such adjustments or replacement of the special tax shall be voted on by the voters.

Section 7. Use of Proceeds (Special Tax; Restricted Purpose). All proceeds shall be deposited in a separate account and expended solely for fire protection, emergency medical response, and Felton community education and engagement for fire safety programs, which may include, without limitation: adding or retaining firefighter/EMT staffing; training; PPE; apparatus/vehicle replacement and maintenance; station repairs; communications and technology; fuels-reduction and community risk-reduction programs; and other directly related costs.

Section 8. Accountability and Transparency. To ensure accountability, the District shall implement the following:

1. A separate account into which all proceeds are deposited. The proceeds of the tax authorized herein shall be applied only for the specific purposes identified herein.
2. An annual report complying with the requirements of Government Code Section 50075.3 stating (a) the amount of funds collected and expended, and (b) the status of projects and services funded. This report shall be filed with the District Board of Directors no later than January 1 of each fiscal year in which the tax is levied.
3. A Citizens' Oversight Committee of 3–5 members appointed by the Board, excluding District employees, vendors, and current officials, to review expenditures and issue an annual public report.

Section 9. Optional Exemptions.

After adoption of the ordinance, the Board shall consider within ninety (90) days and at a regularly scheduled meeting, a deferred payment program for, but not limited to, eligible low-income seniors, or a program to exempt vacant or low-value parcels.

**1. Contiguous Parcel Exemption.**

Upon timely application and approval by the District, any parcels that are contiguous, under identical ownership, and used solely for purposes accessory to a single principal residence (including vacant parcels, open space, or non-income-producing lots) shall be treated as a single parcel for purposes of this special tax. Only one tax shall be levied on such combined parcels.

**2. Low-Income Exemption.**

A Low-Income Exemption shall be available upon application for any parcel that is both (a) the

applicant's principal residence and (b) owned and occupied by a household with total gross annual income at or below eighty percent (80%) of the Area Median Income for Santa Cruz County, as published annually by the California Department of Housing and Community Development.

The District shall accept reasonable documentation of eligibility, may adopt administrative rules and procedures for application, verification, and annual renewal, and may require periodic resubmission of income information to confirm continued eligibility.

The District shall annually transmit to the County Tax Collector a list of approved exemptions for the corresponding fiscal year.

Section 10. Collection; County Tax Roll. The tax shall be collected by the Santa Cruz County Tax Collector at the same time and in the same manner as ad valorem property taxes, including the same penalties and procedures in the event of delinquency, or by other lawful means as determined by the Board. The County may deduct its reasonable costs of collection from the proceeds. The \$700 annual special tax for each Parcel shall constitute a lien on such property, in accordance with Revenue and Taxation Code Section 2187, and shall have the same effect as an ad valorem real property tax lien until fully paid.

Section 11. Appropriations Limit. If required by law, the Board may establish or adjust the District's appropriations limit pursuant to Article XIII B of the California Constitution and applicable statutes.

Section 12. CEQA. Adoption of this funding mechanism does not constitute a project under the California Environmental Quality Act because it creates a governmental funding mechanism without committing to any specific project (14 CCR §15378(b)(4)). Any specific projects funded will be reviewed, as appropriate, under CEQA.

Section 13. Severability. If any section, subsection, sentence, clause, or phrase of this ordinance is held invalid, the remaining portions shall remain in full force and effect. The voters of the District hereby declare that they would have adopted the remainder of this ordinance, including each section, subsection, sentence, clause, or phrase irrespective of the invalidity of any other section, subsection, sentence, clause, or phrase.

Section 14. Effective Date; Expiration Date. This ordinance shall become effective only upon certification of the election results showing approval by at least two-thirds of the votes cast thereon in an election to be held on December 9, 2025 so that the taxes shall first be collected hereunder for the tax year beginning July 1, 2026.

Within 15 days of passage, this Ordinance shall be published once, with the names of the Directors voting for and against it, in the Santa Cruz Sentinel, a newspaper of general circulation published in this County.

PASSED AND ADOPTED this 6th day of September, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

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Board Secretary/Clerk

APPROVED:

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Board President

DRAFT

### **Exhibit B – 75-Word Ballot Question (Label)**

Shall Felton Fire Protection District adopt the Felton Fire Revitalization and Sustainability Ordinance to ensure 24/7/365 rapid emergency response with paid and volunteer staff, provide a permanent Fire Chief, upgrade and maintain facilities, engines, equipment, and firefighter training, by levying a \$700 annual parcel tax (raising about \$1,378,300), with all funds restricted to these uses and subject to independent oversight? A “No” vote means the District dissolves and another fire department provides services.

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# Appendix A – Homeowner Exemption Application Form

## Felton Fire Protection District Parcel Tax Exemption Application

### Instructions:

Complete and return this form with all required documentation by **June 1** of each year to be considered for an exemption for the following tax year. Submit to: *Felton Fire Protection District, Attn: Parcel Tax Exemptions, 131 Kirby Street Felton, CA 95018.*

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### Applicant Information

- Name of Homeowner(s): \_\_\_\_\_
- Property Address (Principal Residence): \_\_\_\_\_
- Assessor's Parcel Number (APN): \_\_\_\_\_
- Mailing Address (if different): \_\_\_\_\_
- Phone / Email: \_\_\_\_\_

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### Exemption Requested (check one or both)

☐ **Contiguous Parcel Exemption**

- APNs of contiguous parcels to be combined: \_\_\_\_\_
- Certification: These parcels are under identical ownership and used solely in connection with my principal residence.

☐ **Low-Income Exemption**

- Total Household Size: \_\_\_\_\_

- Total Gross Annual Household Income: \$\_\_\_\_\_
- Documentation provided (attach copies):
  - ☐ Prior year State or Federal tax return (Form 1040 or CA 540)
  - ☐ W-2, 1099, or equivalent income statements
  - ☐ Other documentation acceptable to the District

Certification: I certify that the above property is my principal residence, and that my total household income does not exceed **80% of the Area Median Income for Santa Cruz County**, as published by the California Department of Housing and Community Development for the applicable year.

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### Applicant Certification

I declare under penalty of perjury under the laws of the State of California that the information provided in this application is true and correct. I understand that the District may request additional documentation, and that exemptions are subject to annual renewal and verification.

**Signature of Applicant:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Signature of Co-Owner (if any):** \_\_\_\_\_ **Date:** \_\_\_\_\_

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### District Use Only

- Application Received: \_\_\_\_\_
- Verified By: \_\_\_\_\_
- Exemption Approved: ☐ Yes ☐ No
- Notes: \_\_\_\_\_