

**ORDINANCE NO. 2024-05 1**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
KNEELAND FIRE PROTECTION DISTRICT  
ADOPTING A SPECIAL TAX ON REAL PROPERTY  
LOCATED WITHIN THE DISTRICT  
TO SUSTAIN FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES**

**WHEREAS**, the Kneeland Fire Protection District (“District” or “Kneeland FPD”) seeks to establish a special tax to fund fire protection services to District residents in a manner consistent with the Fire Protection District Law of 1987 (California Health and Safety Code Section 13800 and following), which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property; and

**WHEREAS**, pursuant to the authority of Government Code Section 53978 and Article XIII A of the California Constitution, this ordinance, if passed by two-thirds voter approval, would supersede the existing special tax rates approved by qualified voters of the District in 1990 (Measure D Formation Special Tax) and 2014 (Measure L Supplemental Special Tax; Ordinance No. 01-22-2014).

**WHEREAS**, the registered voters of the Kneeland FPD voted to approve the special tax to fund fire protection services to District; and

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE KNEELAND FIRE PROTECTION DISTRICT AS FOLLOWS;**

**SECTION 1: Purpose and Intent.** The District’s ability to provide fire protection services depends upon the availability of funds to support those services. The purpose and intent of the Kneeland FPD Board of Directors with respect to the special tax is as follows:

A. To provide annual budget support to fund ongoing fire protection services, which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property, as well as the purchase, operation and maintenance of firefighting

facilities, equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the District and the Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

B. To provide for a Reserve Fund to be built over time by setting aside each year a percentage of total revenue placed into the District Trust Fund, said percentage to be determined as part of the annual budget and set each year at a public meeting of the Kneeland FPD Board.

## **SECTION 2: Definitions.**

“Board” means District Board of Directors.

“CPI” means the annual percentage change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco-Oakland-San Jose area, measured as of December each succeeding year. In the event this index ceases to be published, the CPI shall be another index that is reasonably comparable.

“Current Taxes” means the existing two separate parcel taxes approved previously at slightly different rates, and currently collected by the Kneeland FPD, approved in 1990 (Measure D Formation Special Tax) and 2014 (Measure L Supplemental Special Tax; Ordinance No. 01-22-2014).

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Improved” means taxable land within the District that contains a structure that the District determines may require the use of apparatus, equipment, and personnel to suppress a structural fire, such as a home, business, agricultural, or utility building.

“Vacant” means taxable property within the District that is not improved.

“Improvement status” is determined by the District based on the best available information for taxable property within the Kneeland FPD. Best available information shall include, but is not limited to, Use Codes and/or improvement value as assigned by the Humboldt County Assessor, building permit information referred to the District by the Humboldt County Planning and Building Department, and site information collected by the District. Where the District finds that Use Codes as assigned by the Humboldt County Assessor may be in error, the District work with Humboldt County to promptly correct any errors.

“Taxable Parcels” means those parcels that are not exempt from property taxation according to Article XIII of the California Constitution and that appear on the annual secured property tax roll for the Kneeland FPD.

**SECTION 3: Special Tax Ballot Question.** The question submitted to the voters shall read substantially as follows:

Shall the measure be adopted authorizing a new special tax for the Kneeland Fire Protection District, replacing the current tax if approved, providing a dedicated source of local funding for the protection of lives and property, with rates charged per parcel by use: \$100 vacant, \$180 improved/single-family residential, \$250 multifamily residential, and \$300 commercial/industrial, allowing a contiguous parcel exemption, and up to 3% annual inflation adjustment, and generating approximately \$58,000 annually, until repealed by the voters?

Yes \_\_\_\_\_ No \_\_\_\_\_

**SECTION 4: Special Tax Rate.** Land parcels to be taxed under this ordinance shall be defined as any taxable parcel of land, improved or vacant, wholly or partially located within the Kneeland Fire Protection District as defined by the boundaries of Tax Rate Areas within the Kneeland Fire Protection District for which the County Assessor of Humboldt County has assigned an Assessor’s Parcel Number. The District shall review Tax Rate Area information associated with parcels within the District to ensure that all parcels within the District are property enumerated and work with Humboldt County to promptly correct any errors.

The special tax roll, or direct charge list, as approved by the District voters, shall be submitted to the Auditor-Controller for collection as part of the Humboldt County property tax roll prior to August 10<sup>th</sup> following the election where the tax was approved, and annually thereafter until repealed, based upon the following property type classifications and special tax annual rates:

Land Use Type	Annual Tax
Vacant	\$100.00
Improved	\$180.00
Vacant contiguous parcels under identical ownership*	\$220.00
Commercial/Industrial	\$300.00
Multi-family	\$250.00
Non-taxable lands (exempt)	\$0.00

\*A single charge of \$220.00 will be levied for all contiguous parcels with a qualified exemption.

As defined in “improvement status” above, the use code assigned to the parcel by the Assessor's Office, as well as other Assessor's information such as improvement value, site address, as well as visual inspection using aerial mapping and windshield surveys, shall be used as a guide in determining the appropriate tax to be applied. Where there is a

question, the District shall use the above means to verify the use of the property prior to applying the appropriate tax amount. **ATTACHMENT \_\_** to this ordinance contains a listing of Assessor's Use Codes, the applicable tax amounts that will be used as the guide for preparing the Kneeland FPD tax roll.

For the Fiscal Year beginning July 1, 2025, and annually thereafter, the Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the Fiscal Year. If necessary to address increased costs due to the effects of inflation, and consistent with Section 6, Annual Adjustment, the Board may adjust the actual special tax rate during a Fiscal Year so long as the actual special tax rate does not exceed the maximum allowable special tax rate for that Fiscal Year. If the Board elects to impose a lesser special tax in a Fiscal Year, then in any later Fiscal Year the Board may elect to impose up to the full authorized maximum special tax rate that would have otherwise been levied.

**SECTION 5: Exemption from Special Tax.** Certain Assessor's Parcels which are exempt from property tax shall also be exempt from the Kneeland FPD special tax and include parcels that are public lands, schools, other non-taxable parcels and low value properties. According to the County Assessor, low value properties have been defined by the Revenue and Taxation Code and local Resolution. Two additional specific exemptions from the special tax were approved by the District voters:

- A. Contiguous Parcel Exemption, for Assessors Parcels which are contiguous, held under identical ownership, and are determined to be "vacant" by the District, upon receipt of a declaration by the owner thereof to the Kneeland FPD Board, to be treated as a single parcel for purposes of this special tax. The KFPD must respond within thirty (30 days) if the declaration is deemed ineligible for the exemption.

Upon approval of this special tax the owners of such Assessors Parcels shall submit to the Kneeland FPD Board a declaration form, as established in **ATTACHMENT A** to this Ordinance, providing the owner(s) name and address, property maps, and deed and title information that sufficiently demonstrate that the applicant is the owner of record or trustee of the owner of record with Power of Attorney for the owner of record for all the contiguous property(ies). Policies and procedures and revisions to the declaration form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the Kneeland FPD Board. Following the sale/transfer of contiguous parcels the Kneeland FPD secretary shall be notified of changes to ownership by the property owner. The Kneeland FPD reserves the right to request an updated declaration from the landowner no less than once every five years.

- B. Hardship Exemption, to allow landowners who fall within the U.S. Department of

Housing and Urban Development (HUD) Guidelines for “very low”; or “poverty level” income, to apply to the Kneeland FPD Board for a partial or complete exemption from the tax. The owners of such parcels shall submit an application form annually, for each year the exemption is claimed, as established in **ATTACHMENT B** to this Ordinance, to the Kneeland FPD Board, providing the owner(s) name and address, number of household members, income verification for the previous year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for the exemption per HUD Guidelines. Policies and procedures and revisions to the application form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the Kneeland FPD Board.

**Section 6: Annual Adjustment.** In each subsequent year and as part of a duly noticed public hearing, the District Board may choose to adopt an inflation adjustment factor by resolution to increase the maximum special tax rate by an amount equal to the annual change, if any, in the Consumer Price Index of the San Francisco-Oakland-San Jose area, up to a maximum increase of three (3.0) percent. An inflationary adjustment may be applied annually to account for the inflation-related increases in the cost of providing fire services. This factor is the maximum that the special tax could be raised in a fiscal year. The District Board can adopt a lower adjustment factor or forgo the adjustment at the Board’s discretion. The specific index to be used is published by the California Department of Finance, Economic Indicators, CPI – California Monthly (All Items): from 1965, readily available on the web at <https://dof.ca.gov/forecasting/economics/inflation/>.

In adjusting the special tax imposed as specified in Section 4 of this ordinance, the Kneeland FPD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) due to the effects of inflation and that the Kneeland FPD will not be able to ensure that the same level of service will be available to people and property within the District without applying the annual adjustment approved by the voters. The adjusted amount shall be rounded down to the nearest even amount so that the total tax amount is divisible by two and can be placed on the first and second installment of the property tax bill.

**SECTION 7: Special Tax Roll.** Each year, prior to the due date imposed by the Humboldt County Auditor Controller, the Kneeland FPD Board of Directors shall adopt by resolution the special tax roll specifying the special tax amount for each taxable parcel, pursuant to Sections 4 through 6 above. The resolution shall include at a minimum the authority under which the special tax is imposed, and the information required by the Humboldt County Auditor-Controller. An electronic file containing the information from the special tax roll and in the form that is required by the Humboldt County Auditor-Controller, along with a copy of the adopted resolution, shall be delivered to the Humboldt County Auditor-Controller on or before the due date to be

included with the County property tax bills.

**SECTION 8: Collection.** If the special tax is approved by the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax. The special tax is due from each owner of record of a parcel within the Kneeland FPD as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner. The Humboldt County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this ordinance shall constitute a debt to the Kneeland FPD. Humboldt County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the Kneeland FPD Trust.

**SECTION 9: Delinquency.** To any amount of the special tax created by this ordinance that becomes delinquent, the Humboldt County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

**SECTION 10: Annual Report.** The Kneeland FPD shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3.

The annual report shall include, but is not limited to, all of the following:

- \* A statement indicating the specific purposes of the special tax.
- \* A statement that the proceeds were applied only for the provision of fire protection and emergency response services by the Kneeland Fire Protection District as stated in the Fire Protection Law of 1987.
- \* Enumeration of the account into which the proceeds have been deposited.
- \* The amount of funds collected and expended.
- \* The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

The Kneeland FPD shall also report annually within seven (7) months after the close of each fiscal year regarding the special tax to the State Controllers, as required by Government Code Section 12463.2, including the type and rate of parcel tax imposed; the number of parcels subject to the parcel tax; the number of parcels exempt from the parcel tax; the sunset date of the parcel tax, if any; the amount of revenue received from the parcel tax; and the manner in which the revenue received from the parcel tax is being used.

**SECTION 11: Interpretation and Amendment.** Interpretations may be made by the Board by resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate

above the rate approved by the voters shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

**SECTION 12: Severability.** If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this ordinance and the Kneeland FPD Board of Directors hereby declares that it would have passed the remainder of this ordinance as if such invalid portion thereof had been deleted.

**SECTION 13. Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**SECTION 14. Validation.** Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this ordinance or the approval of the special tax or increase in the spending limitation pertaining to the special tax shall be commenced, if at all, within 60 days of the date of the effective date of this ordinance.

**SECTION 15. Repeal of Current Taxes.** The Kneeland Fire Protection District at present time collects revenues from two (2) previously approved parcel taxes as follows:

- Measure “D,” a measure approving the formation of the Kneeland Fire Protection District and the establishment of a special tax to fund fire protection services that was approved by the voters on June 5, 1990; and
- Measure “L” a measure approving an additional special tax to fund fire protection services that was approved by the voters on June 3, 2014.

These current taxes, that were previously approved at different rates, shall be repealed and replaced entirely upon the approval of the new special tax. Should this ordinance not be approved by the voters, the current taxes will remain in full force and effect.

**SECTION 16: Effective Date.** Pursuant to California Government Code 25123(c), this ordinance shall become effective immediately upon approval by the Kneeland FPD Board of Directors.

PASSED, APPROVED, AND ADOPTED this 28 day of May, 2024 by the following vote:

AYES: Board Members- Davis, Phipps, Watson, Green

NOES: ∅

ABSTAIN: ∅

ABSENT: Mullen

Michael C. Davis  
\_\_\_\_\_  
President  
Board of Directors  
Kneeland Fire Protection District

ATTEST: Lindsay Green  
\_\_\_\_\_  
Secretary to the Board

I, Lindsay Green, Secretary to the Board, do hereby certify that the foregoing Ordinance No. 2024-05-1 was duly published on Nextdoor Kneeland, a local online general circulation source in Humboldt County, and kneelandfire.org, not later than 15 days after its adoption on May 28, 2024; and I further certify the compliance with the Codified Ordinances and the laws of the State of California, pertaining to public meetings.

Lindsay Green  
\_\_\_\_\_, Secretary to the Board



ATTACHMENT A: CONTIGUOUS PARCEL EXEMPTION  
KNEELAND FIRE PROTECTION DISTRICT

**POLICY:** The Kneeland Fire Protection District has established by Ordinance 2024-05\_1, Section 5, a Contiguous Parcel Exemption to allow "Parcels which are contiguous, vacant, held under identical ownership, upon receipt of a declaration of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax."

**Definitions:**

**Contiguous:** Parcels which share a common border. They need not share a common access, although they usually would.

**Vacant:** Taxable property within the District that is not improved.

**Identical Ownership:** The District Board will allow substantial latitude in determining ownership and control of contiguous parcels, as spelled out in this Ordinance, subsequently by an annual resolution. In the event that the owner of record of two properties is not identical, the applicant must demonstrate to the satisfaction of the District Board that they have a controlling interest in the properties claimed as contiguous. Such properties may include parcels owned by corporations, trusts, or estates.

**Map Attached:**

Suitable maps include Assessor Parcel maps representing all contiguous parcels, which are available at the Humboldt County Assessor's Office (825 5<sup>th</sup> Street, Room #300, Eureka) or on-line at <https://common1.mptsweb.com/mbap/humboldt/asr> (enter Assessor's Parcel Number in the "Fee Parcel" search field). Maps containing all contiguous parcels can also be printed from the Humboldt County Planning and Building Web Geographic Information System at <https://webgis.co.humboldt.ca.us/HCEGIS2.0/>.

**Proof of Deed or Title:** Suitable items of proof include recent property tax bill with parcel number or copy of first page of Deed or Title.

Please submit to the Kneeland Fire Protection District:

6201 Greenwood Hts. Dr., Kneeland, CA 95549.

KFPD Ordinance 2024-05\_1, Attachment A, Approved May 28, 2024

CONTIGUOUS PARCEL EXEMPTION DECLARATION FORM  
KNEELAND FIRE PROTECTION DISTRICT

Applicant(s) Name	Date
Contact Phone #	
Owner(s) Name of Record	Other Name(s) of Record on Included Parcels
Address of Record	Additional Address(es) if Required
Map(s) Attached	
Proof of Deed or Title Attached	

Assessor's Parcel Number (APN)	Owner's Name as shown on Deed	APN Contains Dwelling (Y/N)	Describe Use of Parcel and Improvements	Address Associated with APN

I declare under penalty of perjury that the foregoing is true and correct. I also understand that this form must be submitted each year the exemption is claimed.

Signature (Only one applicant needs to sign) \_\_\_\_\_

**For District Use Only**

Map and Title Verification Approved Date: - \_\_\_\_\_

Meets Requirement for Exemption

Does Not Meet Requirements for Exemption

ATTACHMENT B: HARDSHIP EXEMPTION APPLICATION FORM:  
KNEELAND FIRE PROTECTION DISTRICT

**POLICY:** The Kneeland Fire Protection District has established, by Ordinance, 2024-05\_1, Section 5, a Hardship Exemption "to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low" or "poverty level" income, to apply to the BFPD Board for a partial or complete exemption from payment of the tax by submitting this Hardship Exemption Form (Attachment C). This form must contain the owner(s) name, number of family members, income for the preceding year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for this exemption per income limit guidelines. Income limits are revised annually in July to reflect changing HUD guidelines."

Guidelines: The official State Income Limits for all counties are posted at the Department of Housing and Community Development's (Department) website <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>.

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**I declare that my income meets the "very low" or "poverty level" guidelines and for that reason I wish to apply for an exemption of payment of the Fire District parcel tax for the tax year 20\_\_\_\_.**

Property Owner legal Name(s)	
Number of Family Members _____	Income for Previous Year \$ _____
Assessor Parcel Number(s)	
	I have attached a copy of my most recent property tax bill for my parcel.
	I have attached a copy of my previous year's tax form or other form of income.
<p>I declare under penalty of perjury that the foregoing is true and correct. I also understand that verification of income may be required, and that this form must be submitted each year the exemption is claimed.</p> <p>Signature (Only one owner needs to sign)</p> <p>_____</p>	
Date _____	
<p>Please submit by March 1 of each year to the Kneeland Fire Protection District:</p> <p>6201 Greenwood Hts. Dr., Kneeland, CA 95549.</p> <p>KFPD Ordinance 2024-5_1, Attachment B, Approved May 28, 2024</p>	

## ATTACHMENT C

Use Code	Assessor's Use Code Description	Conforming Kneeland FPD Use Definition	Tax Amount
96	Taxable MH on fee parcel	Improved	\$180
97	Licensed MH on fee parcel	Improved	\$180
1000	Vacant Single Family Residential	Vacant	\$100
1100	Improved Single Family Residential	Improved	\$180
2120	Improved, 2-4 Units	Multi-Family	\$250
3000	Vacant, Rural Residential, to .99ac	Vacant	\$100
3001	Vacant Rural Residential, 1-5 ac	Vacant	\$100
3002	Vacant, Rural Residential, 5+ to 10 ac	Vacant	\$100
3004	Vacant, Rural Residential, 20+ to 40 ac	Vacant	\$100
3005	Vacant, Rural Residential, 40+ ac	Vacant	\$100
3100	Improved, Rural Residential, up to .99 ac	Improved	\$180
3101	Improved, Rural Residential, 1 to 5 ac	Improved	\$180
3102	Improved, Rural Residential, 5+ to 10 ac	Improved	\$180
3103	Improved, Rural Residential, 10 to 20 ac	Improved	\$180
3104	Improved, Rural Residential, 20+ to 40 ac	Improved	\$180
3105	Improved, Rural Residential, 40+ac	Improved	\$180
3200	Vacant, Rural, Agricultural, Unrestricted	Vacant	\$100
3201	Rural, Agricultural, Misc Imps, Unrestricted	Improved	\$180
3211	Rural, Agricultural, Residence, Unrestricted	Improved	\$180
3300	Ag Preserve, Vacant	Vacant	\$100
3301	Ag Preserve, Misc Imps	Improved	\$180
3311	Ag Preserve, Res Imps	Improved	\$180
5100	Commercial, Miscellaneous	Commercial	\$300
6001	Improved, Subject to Exemption	Improved	\$180
7000	Portion TPZ, Mix Rdwd, Wwd, Vacant	Vacant	\$100
7001	Portion TPZ, Rdwd, Improved	Improved	\$180
7002	100% TPZ, Rdwd, Vacant	Vacant	\$100
7003	100% TPZ, Rdwd, Improved	Improved	\$180
7004	Portion TPZ, Rdwd, Vacant	Vacant	\$100
7005	Portion TPZ, Wwd, Improved	Improved	\$180
7006	100% TPZ, Wwd, Vacant	Vacant	\$100
7007	100% TPZ, Wwd, Improved	Improved	\$180
7008	Portion TPZ, Wwd, Vacant	Vacant	\$100

<b>Use Code</b>	<b>Assessor's Use Code Description</b>	<b>Conforming Kneeland FPD Use Definition</b>	<b>Tax Amount</b>
7009	Portion TPZ, Mix Rdwd&Wwd, Improved	Improved	\$180
7010	100% TPZ, Rdwd & Wwd, Vacant	Vacant	\$100
9930	Rural - Vacant	Vacant	\$100
9931	Rural - Improved	Improved	\$180
9938	Rural w/ Timber Infl - Vacant	Vacant	\$100
9939	Rural w/ Timber Infl - Improved	Improved	\$180