

This brief is being provided to inform the Board, staff and public of the details of an agenda item that requires action from the Board. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

Date: 20 May 2022

Originator: General Manager

Purpose: Pass & Adopt

- Resolution 2021/22-12: Adopting Annual 2% Fire Tax Increase
- Resolution 2021/22-13: Requesting Collection of Charges on Tax Roll

Supporting Documents Included: Yes

1. Background:

GMCSO RESOLUTION No. 2006-15, dated March 11, 2006, adopted the voter approve Special Fire Tax to finance the provision of Fire Protection and Suppression services and related Operational, Administration, Hazardous Fuel Reduction, Equipment, and Facility costs. The Special Fire Tax Referendum and the approving resolution included the provision of an Annual CSD board approved 2% cost of living increase

2. Description:

As stipulated by Special Fire Tax, an annual Resolution is required to approve the 2% cost of living increase to preserve fire tax incomes to support the purposed defined in the Special Tax. Resolution 2021/22-12 Confirming a Fire Tax Rate Increase for the 2022-23 tax year authorizes this increase.

As stipulated by the Plumas County Auditor's Office, an annual Resolution is required to authorize the Collection of Charges on the Plumas County Tax Roll on behalf of the Gold Mountain Community Services District. Resolution 2021/22-13 Requests the Collection of Charges on Tax Roll.

3. Reason for Recommended Board Action - (Consider compliance, cost savings, fixing a problem):

To comply with the Special Tax and the Plumas County Auditor's Office requirements.

4. Anticipated Impacts to the District (negative and/or positive) - (Consider financial impact, change in procedures, customer and staff communication and effect if recommendations are not adopted):

These resolutions ensure the District's ability execute the LAFCO designated Fire Protection power for the Nakoma Community and preserve the District's capacity to improve fire resilience programs across the district.

5. **Anticipated Impacts to the Customer – *Standby, Residential, Commercial:***

These Resolutions will result in a small increase in the annual fire tax, far below the current rate of annual inflation.

6. **Recommendation (s):**

Pass & Adopt

- Resolution 2021/22-12: Adopting Annual 2% Fire Tax Increase
- Resolution 2021/22-13: Requesting Collection of Charges on Tax Roll

Gold Mountain Community Services District

RESOLUTION No. 2021/22 - 12

A RESOLUTION OF THE

GOLD MOUNTAIN COMMUNITY SERVICES DISTRICT

CONFIRMING A FIRE TAX RATE INCREASE

FOR THE 2022-23 TAX YEAR

RESOLVED, by the Board of Directors of the Gold Mountain Community Services District ("District") that:

Whereas, the District provides and contracts for fire protection services for all residents within the Gold Mountain Community Services District;

Whereas, in a special election held on July 18, 2006, the voters of Gold Mountain approved the collection of an annual special tax effective with the 2006-07 tax year for the purpose of fire protection which was to be levied by parcel type as indicated below;

Whereas, in this special election held on July 18, 2006, the voters of Gold Mountain agreed that the tax was subject to annual increases of 2%;

And Whereas, during the past year, the District has incurred cost increases and has committed to a number of fire protection related projects;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

The Directors of the Gold Mountain Community Services District confirm that the special tax rates for the 202-23 tax year shall be increased by 2% as indicated below:

UNIMPROVED PARCELS								
Tax Year	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Single Residence	\$154.57	\$170.66	\$174.08	\$177.56	\$181.11	\$184.73	\$188.42	\$192.18
Muti-Unit (Per Unit - Timeshare.)	\$154.57	\$170.66	\$174.08	\$177.56	\$181.11	\$184.73	\$188.42	\$192.18
Non Residential	\$309.13	\$341.31	\$348.14	\$355.10	\$362.20	\$369.44	\$376.83	\$384.36
Special Use	\$154.57	\$170.66	\$174.08	\$177.56	\$181.11	\$184.73	\$188.42	\$192.18
HOA Common Area	\$695.55	\$767.95	\$783.31	\$798.98	\$814.96	\$831.25	\$847.88	\$864.84

IMPROVED PARCELS								
Tax Year	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Single Residence	\$231.83	\$255.95	\$261.07	\$266.29	\$271.62	\$277.05	\$282.59	\$288.24
Muti-Unit (Per Unit - Timeshares, etc.)	\$231.83	\$255.95	\$261.07	\$266.29	\$271.62	\$277.05	\$282.59	\$282.24
Nakoma Resort	\$2,318.56	\$2,559.88	\$2611.08	\$2663.30	\$2716.57	\$2770.90	\$2826.32	\$2882.84
Nakoma Lodge	n/a	\$5321.37	\$5427.80	\$5536.36	\$5647.09	\$5760.03	\$5875.23	\$5992.72
Dragon Golf Course	\$1,159.27	\$1,279.93	\$1305.53	\$1331.64	\$1358.27	\$1385.43	\$1413.14	\$1441.40
Nakoma Rec. Center	n/a	n/a	\$7402.82	\$7550.88	\$7701.90	\$7855.93	\$8013.05	\$8173.30
Commercial (Per Unit)	\$463.70	\$511.97	\$522.21	\$532.65	\$543.30	\$554.16	\$565.24	\$576.54

PASSED AND ADOPTED by District this ___ day of June, 202_, by the following vote on roll call:

AYES:

NOES:

ABSENT:

President: Cary Curtis

Gold Mountain CSD Board President

Attest: Leslie Chrysler

Gold Mountain CSD District Secretary

Gold Mountain Community Services District

RESOLUTION NO. 2021/22-13

A RESOLUTION OF THE

GOLD MOUNTAIN COMMUNITY SERVICES DISTRICT

REQUESTING COLLECTION OF

FIRE ASSESSMENT CHARGES ON TAX ROLL

Whereas, the Gold Mountain Community Services District (hereinafter "District") requests the County of Plumas collect on the County tax rolls certain charges which have been imposed pursuant to section 13911 of the California Health and Safety Code and section 50077 of the California Government Code by the District attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of District that:

1. The Auditor-Controller of Plumas County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Plumas County comply with all requirements of state law, including but not limited to Articles XIIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges , as provided by Government Code sections 29304 and 51800 at \$2.50 per parcel.

PASSED AND ADOPTED by District this __day of May, 2022, by the following vote on roll call:

AYES:

NOES: None

ABSTAIN: None

ABSENT:

Cary Curtis, Board President

Gold Mountain CSD

ATTEST:

Leslie Chrysler, District Secretary

Gold Mountain CSD