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:** **7/8/21**

**Originator:** Tiana Bradley

**Purpose**: Pass & Adopt – Resolution 2021/22-04: Confirming a Fire Tax Rate Increase for the 2021-22 Tax Year

**Supporting Documents Included: Yes**

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

1. **Description:**

The GMCSD at this present time does not receive income from Plumas County for Property Tax Sharing, due to these extenuating circumstances the Board of Directors held an election in 2006 in which the GMCSD community voted in favor of self-imposed Fire Tax Initiative. This Resolution allows the District to continue on with the tax initiative further growing reserves, allows payment for Fire related expenditures and personnel associated costs.

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

To comply with the GMCSD’s annual Fire Tax fee collection process.

1. **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*):

This resolution would authorize the GMCSD to charge all Non-Developed and Developed parcels for the 2021/22 Fiscal Year Fire Tax Fee.

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

This specific resolution authorizes a 2% increase for the Fire Tax Fees for all Developed and Non-Developed Parcels.

1. **Recommendation (s):**

Pass & Adopt – Resolution 2021/22-04: Confirming a Fire Tax Rate Increase for the 2021-22 Tax

Year

**Gold Mountain Community Services District**

**RESOLUTION No. 2021/22 - 03**

**A RESOLUTION OF THE**

**GOLD MOUNTAIN COMMUNITY SERVICES DISTRICT**

**CONFIRMING A FIRE TAX RATE INCREASE**

**FOR THE 2021-22 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:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax Year** | **2011-12** | **2012-13** | **2013-14** | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | | **2019-20** | **2020-21** | **2021-22** |
|  |  |  |  |  |  |  |  |  | |  |  |  |
| **Unimproved Parcels:** |  |  |  |  |  |  |  |  | |  |  |  |
| Single Residence | $154.57 | $157.66 | $160.81 | **$164.03** | **$167.31** | **$170.66** | **$174.08** | **$177.56** | | **$181.11** | **$184.73** | **$188.42** |
| Muti-Unit (Per Unit - Timeshares, etc.) | $154.57 | $157.66 | $160.81 | **$164.03** | **$167.31** | **$170.66** | **$174.08** | **$177.56** | | **$181.11** | **$184.73** | **$188.42** |
| Non Residential | $309.13 | $315.31 | $321.62 | **$328.05** | **$334.62** | **$341.31** | **$348.14** | **$355.10** | | **$362.20** | **$369.44** | **$376.83** |
| Special Use | $154.57 | $157.66 | $160.81 | **164.03** | **$167.31** | **$170.66** | **$174.08** | **$177.56** | | **$181.11** | **$184.73** | **$188.42** |
| HOA Common Area | $695.55 | $709.46 | $723.65 | **$738.12** | **$752.89** | **$767.95** | **$783.31** | **$798.98** | | **$814.96** | **$831.25** | **$847.88** |
| **Tax Year** | **2011-12** | **2012-13** | **2013-14** | **2014-15** | **2015-16** | **2016-17** | **2017-18** | **2018-19** | **2019-20** | | **2020-21** | **2021-22** |
| **Improved Parcels:** |  |  |  |  |  |  |  |  | |  |  |  |
| Single Residence | **$231.83** | **$236.46** | **$241.19** | **$246.01** | **$250.93** | **$255.95** | **$261.07** | **$266.29** | | **$271.62** | **$277.05** | **$282.59** |
| Muti-Unit (Per Unit - Timeshares, etc.) | **$231.83** | **$236.46** | **$241.19** | **$246.01** | **$250.93** | **$255.95** | **$261.07** | **$266.29** | | **$271.62** | **$277.05** | **$282.59** |
| **Nakoma Resort** | **$2,318.56** | **$2,364.93** | **$2,412.23** | **$2,460.48** | **$2,509.69** | **$2,559.88** | **$2611.08** | **$2663.30** | | **$2716.57** | **$2770.90** | **$2826.32** |
| Nakoma Lodge | **n/a** | **n/a** | **n/a** | **n/a** | **$5217.03** | **$5321.37** | **$5427.80** | **$5536.36** | | **$5647.09** | **$5760.03** | **$5875.23** |
| Dragon Golf Course | **$1,159.27** | **$1,182.45** | **$1,206.10** | **$1,230.22** | **$1,254.83** | **$1,279.93** | **$1305.53** | **$1331.64** | | **$1358.27** | **$1385.43** | **$1413.14** |
| Nakoma Rec. Center | **n/a** | **n/a** | **n/a** | **n/a** | **n/a** | **n/a** | **$7402.82** | **$7550.88** | | **$7701.90** | **$7855.93** | **$8013.05** |
| Commercial (Per Unit) | **$463.70** | **$472.97** | **$482.43** | **$ 492.08** | **$ 501.93** | **$511.97** | **$522.21** | **$532.65** | | **$543.30** | **$554.16** | **$565.24** |
|  |  |  |  |  |  |  |  |  | |  |  |  |

The Directors of the Gold Mountain Community Services District confirm that the special tax rates for the 2021-22 tax year shall be increased by 2% as indicated below:

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

AYES:

NOES:

ABSENT:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

President: Cary Curtis Attest: Tiana Bradley

Gold Mountain CSD Board President Gold Mountain CSD District Secretary