

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS  
OF SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT  
AND RECORD OF ACTION**

July 26, 2022

**FROM**

**DAN MUNSEY, Fire Chief/Fire Warden, San Bernardino County Fire Protection District**

**SUBJECT**

Service Zone FP-5 Special Tax

**RECOMMENDATION(S)**

Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2022-171** for Service Zone FP-5 that:

1. Sets the amount of the special tax for 2022-23 at \$166.84 per parcel, which represents a \$4.86 increase from the 2021-22 special tax rate of \$161.98.
2. Directs the Secretary of the Board of Directors to publish a copy of the Resolution once in a newspaper of general circulation within Service Zone FP-5.
3. Directs the Auditor-Controller/Treasurer/Tax Collector to place the special tax for Service Zone FP-5 on the 2022-23 tax roll.

(Presenter: Dan Munsey, Fire Chief/Fire Warden, 387-5779)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Provide for the Safety, Health and Social Service Needs of County Residents.**

**FINANCIAL IMPACT**

Approval of the recommended actions will not result in the use of additional Discretionary General Funding (Net County Cost). The total estimated revenue from the Service Zone FP-5 special tax for 2022-23 is \$46.9 million, based on a per parcel tax of \$166.84 that represents a \$4.2 million increase from prior year. Revenue from this special tax is included in the 2022-23 budget for the San Bernardino County Fire Protection District (SBCFPD). This revenue is needed to help fund SBCFPD's costs of providing service.

On July 12, 2022 (Item No. 45), the Board of Directors (Board) approved an agreement between SBCFPD and San Bernardino County (County) for the Collection of Special Taxes, Fees, and Assessments for 2022-23. Pursuant to the agreement, the County Auditor-Controller/Treasurer/Tax Collector will collect the Service Zone FP-5 special tax and charge SBCFPD an amount per parcel (currently \$0.30 in accordance with the adopted Fee Ordinance) for each special tax collected, not to exceed the County's actual cost of collection. For 2022-23, the estimated cost to SBCFPD for the collection of the special tax is \$83,946. Sufficient appropriation for this cost is included in SBCFPD's 2022-23 budget.

**BACKGROUND INFORMATION**

Annually, the Board sets the rate of the existing special tax of Service Zone FP-5. Accordingly, this item seeks Board approval to set the special tax rate of Service Zone FP-5 for 2022-23.

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This special tax allows for a cost-of-living increase of up to 3% annually. The recommendation for 2022-23 is to increase the special tax by the permissible 3% to help offset SBCFPD's increased cost of providing services. If approved, the per parcel special tax will increase from \$161.98 to \$166.84 for 2022-23.

The special tax for Service Zone FP-5 was initially approved on August 1, 2006 (Item No. 12), by the community of Helendale/Silver Lakes. Since that time, Service Zone FP-5 has been expanded to include the cities of Needles, Twentynine Palms, and San Bernardino. Service Zone FP-5 also includes the expansion area approved by SBCFPD on October 16, 2018 (Item No. 58), which further expanded Service Zone FP-5 to include all territories within the jurisdiction of SBCFPD at that time that were not in Service Zone FP-5. Service Zone FP-5 is described in greater detail in Attachment A to the Resolution.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Scott Runyan, Principal Assistant County Counsel, 387-5455) on June 29, 2022; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Chief Deputy, 382-3189) on July 1, 2022; Finance (Tom Forster, Administrative Analyst, 387-4635) on July 5, 2022; and County Finance and Administration (Diana Atkeson, Deputy Executive Officer, 387-5423) on July 5, 2022.

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Record of Action of the Board of Directors  
San Bernardino County Fire Protection District

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Janice Rutherford  
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, SECRETARY

BY   
DATED: July 26, 2022



cc: W/RESOLUTION  
File- SDD/SBCFPD-Service Zone FP-5 w/attach  
LA 08/10/2022