



# San Bernardino County

## Legislation Text

---

**File #: 2351, Agenda Item #: 60**

---

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

**June 9, 2020**

#### **FROM**

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

#### **SUBJECT**

Special Tax for Service Zone FP-5

#### **RECOMMENDATION(S)**

Acting as the governing body of the San Bernardino County Fire Protection District, adopt resolution for Service Zone FP-5 that:

1. Sets the amount of the existing special tax for 2020-21 at \$157.26 per parcel, which represents no change from the 2019-20 special tax amount.
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 2020-21 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 this item will not result in the use of additional Discretionary General Funding (Net County Cost). Total estimated revenue from the Service Zone FP-5 special tax for 2020-21 is \$41.5 million. This amount, which is based on continuation of the existing tax of \$157.26 per parcel, is included in the 2020-21 recommended budget for the San Bernardino County Fire Protection District (SBCFPD).

On October 16, 2018 (Item No. 58), the Board of Directors (Board) adopted a resolution that expanded the boundaries of Service Zone FP-5 effective for the 2019-20 Tax Roll. As part of the public notice provided in connection with this expansion, SBCFPD stated that all current paramedic (PM) and fire protection (FP) service zones would be replaced by Service Zone FP-5. The October 16<sup>th</sup> item did not, however, dissolve the other PM and FP service zones (PM-1, PM-2, PM-3, PM-4, FP-1, FP-2, FP-3, FP-4 and FP-6). Similar to the 2019-20 budget, SBCFPD's 2020-21 recommended budget does not include any revenue from the other PM and FP service zones because these special taxes will not be placed on the 2020-21 tax roll. SBCFPD staff will return to the Board with recommendations regarding the status of Service Zones PM-1, PM-2, PM-3, PM-4, FP-1, FP-2, FP-3, FP-4 and FP-6 at a future date.

**BACKGROUND INFORMATION**

Revenue collected from the Service Zone FP-5 special tax provides SBCFPD with funding for fire protection services. 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 2020-21. Although the Service Zone FP-5 special tax allows for a cost of living increase of up to 3% annually, SBCFPD is recommending no inflationary adjustment for 2020-21. As a result, the special tax will remain at the current amount of \$157.26 per parcel.

The FP-5 special tax was initially approved on August 1, 2006 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. FP-5 also includes the expansion area approved by the SBCFPD on October 16, 2018, that further expanded FP-5 to include all territories within the jurisdiction of SBCFPD that were not in Service Zone FP-5. Service Zone FP-5 is described in greater detail in Attachment A to the Resolution.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Scott Runyan, Deputy County Counsel, 387-5455) on June 2, 2020; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Chief Deputy, 382-3189) on May 29, 2020; Finance (Tom Forster, Administrative Analyst, 387-4635) on May 29, 2020; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on June 1, 2020.