



San Bernardino County

Legislation Text

File #: 4591, Agenda Item #: 58

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

July 27, 2021

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 for Service Zone FP-5 that:

1. Sets the amount of the special tax for 2021-22 at \$161.98 per parcel, which represents a 3% increase from the 2020-21 special tax rate of \$157.26.
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 2021-22 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 2021-22 is \$42.7 million, based on a per parcel tax of \$161.98 that represents a 3% increase from prior year. Revenue from this special tax, including an additional \$1.2 million from the recommended 3% increase, is included in the 2021-22 budget for the San Bernardino County Fire Protection District (SBCFPD). This revenue is needed to help fund SBCFPD's costs of providing service.

Pursuant to an Agreement for Collection of Special Taxes, Fees, and Assessments Fiscal Year 2021-22 between SBCFPD and San Bernardino County (County), which has been submitted for approval by the Board of Directors (Board) in a separate item on this same agenda, 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.

On October 16, 2018 (Item No. 58), the 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 16th 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 and 2020-21 budgets, SBCFPD's 2021-22 budget does not include any revenue from the other PM and FP service zones because these special taxes will not be placed on the 2021-22 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

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 2021-22. This special tax allows for a cost of living increase of up to 3% annually. The recommendation for 2021-22 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 \$157.26 to \$161.98 for 2021-22. There were no inflationary adjustments to this special tax for 2019-20 and 2020-21.

The special tax for Service Zone FP-5 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. Service Zone FP-5 also includes the expansion area approved by SBCFPD on October 16, 2018, 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

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Scott Runyan, Supervising Deputy County Counsel, 387-5455) on July 8, 2021; Auditor-Controller/Treasurer/Tax Collector (Linda Santillano, Chief Deputy, 382-3189) on July 12, 2021; Finance (Tom Forster, Administrative Analyst, 387-4635) on July 9, 2021; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on July 12, 2021.