

ORDINANCE NO. 9230 (NEW SERIES)

AN ORDINANCE DETERMINING AND PROPOSING FOR  
ADOPTION AN ANNUAL SPECIAL BENEFIT TAX FOR  
STRUCTURAL FIRE PROTECTION SERVICE WITHIN THE  
BOUNDARIES OF COUNTY SERVICE AREA NO. 109

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. The Board does hereby determine and propose for adoption an annual Special Benefit Tax for structural fire protection service within the boundaries of County Service Area No. 109 of San Diego County, pursuant to Government Code Section 53978, to be levied on a parcel and class of improvement to property basis in amounts not to exceed the following schedule:

Parcel, Class of Improvement	Maximum Special Benefit Tax
Residential Structure	\$ 75 Annually Residential Structure defined as any inhabited structure
Commercial Structure	\$125 Annually Commercial Structure defined as any business registered within the County of San Diego

Any Commercial Structure that is also used as a residence shall be assessed the commercial structure fee only. No adjustments based on increases in the Consumer Price Index will be applied to the Special Benefit Tax.

Section 2. Such charges shall be charged to any parcel and improvement to which fire protection service may be made available, whether or not such fire protection service is actually used upon such parcel and improvement, except such tax shall not be imposed upon a federal or state governmental agency or another local agency. Private structures on government owned land will be charged.

Section 3. Such charges shall be imposed for the purposes of obtaining, furnishing, operating, and maintaining fire protection equipment and apparatus, and for the purpose of paying salaries, insurance costs, and benefits to firefighting personnel.

Section 4. Pursuant to Government Code Section 53978, the Special Benefit Tax proposed by this Ordinance shall be submitted to the voters within the boundaries of County Service Area No.109 – Mount Laguna. The ballot proposition shall be worded as provided in the Resolution of the Board of Supervisors calling the election within the County Service Area.

Section 5. This Ordinance shall become operative within County Service Area No. 109 on July 1, 2001, if the Special Benefit Tax proposed by this Ordinance is approved by two-thirds of the voters voting on the question of adoption of the Special Benefit Tax.

Section 6. If the proposition is approved, the Board of Supervisors shall establish schedules varying each of such Special Benefit Taxes according to value of benefits to each parcel and improvement, and according to availability of fire suppression equipment, apparatus, and personnel to the affected parcel and improvement. However, the Special Benefit Tax shall not exceed the maximum charges set forth in Section 1 hereof.

Section 7. If any portion of this Ordinance be declared unconstitutional, invalid or otherwise unenforceable, the other provisions of this Ordinance shall remain in full force and effect.

Section 8. Pursuant to Government Code Section 25123, this Ordinance is effective immediately as an Ordinance relating to an election.

Section 9. Before the expiration of fifteen (15) days after its passage, this Ordinance shall be published once with names of members voting for and against the same, in the San Diego Daily Transcript, a newspaper of general circulation published in the County of San Diego.

PASSED, APPROVED AND ADOPTED this 12<sup>th</sup> day of July, 2000.