

EXHIBIT "A" TO RESOLUTION NO. 2014-37

ORDINANCE NO. 368

AN ORDINANCE OF THE CITY OF ORANGE COVE ESTABLISHING A SPECIAL TAX FOR POLICE AND FIRE AS AUTHORIZED IN GOVERNMENT CODE SECTION 53978, ADDING CHAPTER 3.34 TO TITLE 3 OF THE CITY OF ORANGE COVE MUNICIPAL CODE.

THE CITY COUNCIL OF THE CITY OF ORANGE COVE DOES ORDAIN AS FOLLOWS:

SECTION 1. Adoption of Special Police/Fire Tax. Chapter 3.34 is added to Title 3 of the Orange Cove Municipal Code to read as follows:

CHAPTER 3.34
SPECIAL POLICE AND FIRE TAX

3.34.010	Imposition of Special Tax.
3.34.020	Maximum Tax Amounts.
3.34.030	Exemptions.
3.34.040	Administrative Determinations; Appeals Procedures
3.34.050	Accountability Measures.
3.34.060	Collection With Property Taxes.
3.34.070	Sunset Clause.

3.34.010 Imposition of Special Tax. A special tax to fund police services and fire prevention and protection services is hereby imposed on every parcel of land in the City of Orange Cove. The tax shall be imposed each fiscal year in the amounts permitted by this Chapter. The tax imposed by this Chapter shall be a tax upon each parcel of property within the City and the tax shall not be measured by the value of the property.

3.34.020 Maximum Tax Amounts. The maximum annual amount of the tax imposed on each parcel pursuant to this Chapter shall be determined as follows:

A. A tax of ninety-five dollars (\$95.00) shall be imposed on each single family residential parcel within the City. A "single family residential parcel" shall mean a parcel zoned for single family residences.

B. A tax of sixty-five dollars (\$65.00) shall be imposed on each multi-family residential unit within the City. A multi-family residential unit shall mean a building or portion of a building designed for or occupied by one family which is part of a multiple residential unit parcel. A "multiple residential unit parcel" shall mean a parcel zoned for a building or those portions thereof that accommodate or is intended to accommodate two or more residential units.

C. A tax of ninety five dollars (\$95.00) shall be imposed on each agricultural parcel within the City. An "agricultural parcel" shall mean a parcel zoned for agriculture under the City's R-A zone.

D. A tax of four hundred ninety five (\$495.00) shall be imposed on each commercial parcel within the City. A "commercial parcel" shall mean a parcel zoned for commercial purposes within the City.

E. A tax of seven hundred fifty (\$750.00) shall be imposed on each industrial parcel within the City. An "industrial parcel" shall mean a parcel zoned for light or heavy manufacturing purposes within the City.

3.34.030 Exemptions.

A. Parcels owned by the City, federal or state government or any other public agency and parcels owned by any public or private entity that is specifically exempted from a parcel tax enacted as a special tax under applicable federal or state statute or regulation shall be exempt from the imposition of the Special Tax set forth in this Chapter.

B. Private property owners claiming an exemption under subsection A above shall file proof of exemption on a form prescribed by the City Manager prior to June 30 for the first fiscal year for which the exemption is sought.

3.34.040 Administrative Determinations; Appeal Procedures.

A. The records of the Fresno County Assessor as of March 1 of each year shall be used to determine each parcel for the calculation of the tax applicable to that parcel in the following fiscal year.

B. The City Manager shall administer the Special Police and Fire Tax under this Chapter.

C. Appeals of any determination of the City Manager shall be submitted in writing to the City Clerk not later than June 1 of the prior fiscal year for which the tax is imposed. The City Council shall consider the appeal and issue a decision to the appellant in writing.

3.34.050 Accountability Measures.

A. Special Fund; Use of Proceeds. In accordance with Government Code Section 53978, the proceeds of the tax imposed by this Chapter shall be placed in a special fund and shall be dedicated and used only for City Council approved police services and fire prevention and protection services. Eighty percent (80%) of the special tax proceeds shall be used for Police Services and twenty percent (20%) of the special tax proceeds shall be used for fire prevention and protection services.

B. Annual Review Report. An Annual Review Report shall be prepared by the City setting forth the amount of revenues received under the Special Tax and amount of disbursements. The purpose is to assure accountability and the proper disbursement of the proceeds of the Special Tax. The Annual Review Report shall be filed in the City Clerk's Office not later than January of each fiscal year in which the tax is levied.

C. Special Tax Oversight Committee. A Special Tax Oversight Committee comprised of City residents shall be established by the City Council to review the Annual Review Report and related records and to make comments and recommendations to the City Council at a scheduled Council meeting to ensure compliance with this Chapter.

3.34.060 Collection With Property Taxes. The special tax imposed by this Chapter shall be due in the same manner, on the same dates, and subject to the same penalties and interest as established by law for other charges and taxes fixed and collected by the County of Fresno on behalf of the City of Orange Cove. The special tax imposed by this Chapter, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and shall constitute a person obligation of the owners of the parcel on the date the tax is due.

3.34.070 Sunset Clause. The Special Tax adopted under this Chapter shall sunset and expire by operation of law on November 30, 2024.

SECTION 2. Severability. If any section, subsection, sentence, clause phrase, or portion of this ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, subsections, sentences, clauses, phrases or portions of this ordinance shall nonetheless remain in full force and effect. The people of the City of Orange Cove hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portions of this ordinance be declared invalid or unenforceable.

SECTION 3. Two-Thirds Approval: Effective Date. The tax imposed by this ordinance is a special tax. This ordinance shall be effective only if approved by two-thirds of the City's voters voting thereon on November 4, 2014, at the general election and shall go into effect ten (10) days after the vote is declared by the City Council.

SECTION 4. Publication. Before the expiration of fifteen (15) days after its effective date, this ordinance shall be published in a newspaper of general circulation published and circulated within the City of Orange Cove.

ORDINANCE No. 368 was PASSED AND ADOPTED by the Voters of the City of Orange Cove, County of Fresno, by a 2/3 vote of the voters at a regular election held on November 4, 2014.

ATTEST:

APPROVED:

June Bracamontes
City Clerk

Gabriel Jimenez, Mayor
City of Orange Cove

APPROVED AS TO FORM:

Hilda Cantú Montoy
City Attorney