

EXHIBIT "A" TO RESOLUTION NO. 2016-29A

ORDINANCE NO. 2016-03

AN ORDINANCE OF THE CITY OF PARLIER ADDING CHAPTER 3.25 TO TITLE 3 OF THE CITY OF PARLIER MUNICIPAL CODE PERTAINING TO A SPECIAL PARCEL TAX FOR POLICE PROTECTION SERVICES

THE CITY COUNCIL OF THE CITY OF PARLIER DOES ORDAIN AS FOLLOWS:

SECTION 1. Chapter 3.25 is added to Title 3 of the Parlier Municipal Code to read as follows:

**CHAPTER 3.25
POLICE SPECIAL PARCEL TAX**

3.25.010	Imposition of Special Police Parcel Tax
3.25.020	Maximum Tax Amounts
3.25.030	Exemptions
3.25.040	Administrative Determinations; Appeals Procedures
3.25.050	Accountability Measures
3.25.060	Collection With Property Taxes
3.25.070	Sunset Provision

3.25.010 Imposition of Police Special Parcel Tax. A special tax to fund police services is hereby imposed on every parcel of land in the City of Parlier. 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.

3.25.020 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 one hundred twenty dollars (\$120.00) shall be imposed on each single-family residential parcel within the City. A "single-family residential parcel" shall mean a parcel zoned to accommodate single-family residences.

B. A tax of ninety-five dollars (\$95.00) 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 multi-family residential unit parcel. A "multi-family 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 nine hundred seventy-five dollars (\$975.00) shall be imposed on each commercial parcel within the City. A "commercial parcel" shall mean a parcel zoned for commercial purposes within the City, and shall include any mixed-use zone having a commercial component.

D. A tax of twelve hundred dollars (\$1200.00) 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, and shall include any mixed-use zone having an industrial component.

E. A tax of one hundred twenty dollars (\$120.00) shall be imposed on each agricultural parcel within the City. An "agricultural parcel" shall mean a parcel zoned to accommodate agricultural purposes only within the City.

F. A tax of one hundred dollars (\$100.00) shall be imposed on each space on a mobile home parcel within the City. A "mobile home parcel" shall mean a parcel zoned to accommodate a structure, transportable in one or more sections, designed to be used with or without a permanent foundation, which contains not more than one dwelling unit, and which is not a recreational vehicle, commercial coach or factory-built house.

G. Vacant, undeveloped properties shall be taxed the same as the type of property for which it is zoned. If the property is zoned for mixed-use, it shall be taxed at the higher rate for the zoned, mixed uses.

3.25.030 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 are 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 Parcel 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 March 31 prior to the first fiscal year for which the exemption is sought.

3.25.040 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, or authorized designee, shall administer the Special Parcel Tax under this Chapter.

C. Appeals of any determination of the City Manager shall be submitted in writing to the City Clerk within 30 days of the date of the notice of the determination. The City

Council shall consider the appeal and issue a decision to the appellant in writing not later than June 30 of the fiscal year prior to imposition of the tax.

3.25.050 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 approved police protection services as authorized by majority vote of the City Council.

B. Independent Oversight Committee. The City Council shall establish an independent Oversight Committee to review the Annual Report, as described below, on issues relating to the use of the special tax proceeds set forth in this Chapter. The Oversight Committee will independently review the use and expenditure of the tax proceeds and shall present an annual report to the City Council.

1. The Oversight Committee shall consist of three (3) members, each shall be a resident of the City of Parlier, who shall serve without compensation. The members shall be nominated by the City Manager following a review of their qualifications and appointed by City Council approval.

2. Members shall serve two-year terms, and each member shall serve until a successor is duly appointed and confirmed. Members are limited to a maximum of two consecutive terms. The expiration date of all terms shall be May 1. Any vacancy shall be filled for the remainder of the unexpired term. The Oversight Committee shall select a Chair from among its members annually. The Chair will serve a one-year term with the option of reappointment for one additional one-year term.

3. The Oversight Committee shall meet at least twice annually with additional meetings convened as necessary and as determined by the Chair, and shall set an attendance policy for the members.

C. Annual Review Report. An Annual Review Report shall be prepared by the Oversight Committee with support from the City Manager, or his designee, setting forth the amount of revenues received under the Special Tax and the amount and purpose 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 presented to the City Council not later than January 31st following each fiscal year in which the tax is collected. The Annual Review Report shall be filed with and maintained in the City Clerk's office.

3.25.060 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 Parlier. 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.

3.25.070 Sunset Clause. The special tax described in this Chapter will sunset and expire by operation of law on June 30, 2022.

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 Parlier 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 8, 2016, at the general election and shall go into effect immediately after the result of the vote is declared by the City Council. The City Manager is directed to convey to the County information as necessary to ensure the measure is effective on the next available tax roll.

INTRODUCED at a special meeting of the Council on the 27th day of July, 2016.

PASSED AND ADOPTED as an ordinance of the City of Parlier at a regular meeting of said Council on the _____ day of August, 2016, subject to a two-thirds vote of the Voters of the City of Parlier, County of Fresno, at a regular election held on November 8, 2016.

PUBLICATION AND CERTIFICATION. The City Clerk shall publish this ordinance, or a summary thereof, as required by applicable law. Upon approval by the voters, the City Clerk shall certify the passage of this ordinance by the voters, forward a copy of the adopted ordinance to the County of Fresno, and cause the ordinance to be codified in the Parlier Municipal Code.

APPROVED:

Alma M. Beltran, Mayor

ATTEST:

Dorothy Garza
City Clerk