

Resolution of Annexation – Term and Conditions with Edits

WHEREAS, it is desired to require that the proposed annexation be subject to the following Terms and Conditions:

1. A territorial new boundary be established for BPPFD as identified in Exhibit #A, map and legal description of boundaries of the combined territories.
2. Eastern Plumas Rural Fire Protection District be dissolved, and Beckwourth Peak Fire Protection District named the successor, including all rights, responsibilities, properties, contracts, assets and liabilities, and functions of the EPRFPD and any funds to which it succeeds may be expended and properly disposed of as provided by Division 12, Part 2.7, Chapter 1, Health & Safety Code, Fire Protection District Law of 1987 (commencing with Section 13800 et seq.), as itemized in Asset Transfer Schedules Exhibit #C, Eastern Plumas Rural Fire Protection District.
3. All full- or part-time employees of EPRFPD shall be invited and encouraged to apply with BPPFD.
4. BPPFD, the successor agency, shall function under and carry out all authorized duties and responsibilities assigned to a Fire Protection District as outlined in the Division 12, Part 2.7, Chapter 1, Health & Safety Code, Fire Protection District Law of 1987 (commencing with Section 13800 et seq.) and other applicable laws, with the exception of ambulance services presently provided throughout the territory to be included by Eastern Plumas Healthcare District.
5. A tax exchange agreement shall be negotiated with the County of Plumas to allocate a property tax revenue structure for the EPRFPD to the successor agency, as provided for in Government Code Section 56810.
6. Owners of developed and undeveloped parcels within the boundaries of EPRFPD will be assessed a 2023 voter approved annual Special Tax at the parcel level as currently administered by BPPFD as described in Exhibit #E, that includes the following provisions:
 - a. The Special Tax at the parcel level will be assessed annually for Assessor's Parcels located entirely or partially within the Eastern Plumas Rural Fire Protection District boundary, based on land use types provided by the Assessor's Office. The special tax will raise funds to adequately provide fire and medical emergency response services to the newly annexed territory. This Special Tax is identical to the voter approved Beckwourth Peak Fire Protection District Special Tax of 2023. The revenue derived supports the operation of a regional fire protection district to provide community fire and emergency medical response services. The Special Tax is a condition of annexation and is not subject to approval by voters within Eastern Plumas Rural Fire Protection District.
 - b. Low Income Exemption – BPPFD recognizes the special tax may create a burden for low-income property owners in the region. For this reason, BPPFD has established procedures for implementing a Low-Income Exemption, to allow

landowners who fall within the U.S. Department of Housing and Urban Development (HUD) income limits for “very low” or “poverty level” to apply for a partial or complete exemption from the tax.

- c. Contiguous Parcel Exemption – Beckwourth Peak Fire Protection District has established procedures for a Contiguous Parcel Exemption to allow Assessors Parcels which are categorized as Rate ID "C" as used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District, to be treated as a single parcel for the purposes of this special tax.
 - d. Inflationary Adjustment – The special tax includes an inflationary adjustment to account for the ever-increasing costs of fire equipment, apparatus, diesel fuel, insurance and other items which typically increase at rates that exceed average inflation. Beckwourth Peak Fire Protection District maintains the right to retain its purchasing power in future years, and thus, the inflationary clause allows the Board of Beckwourth Peak Fire Protection District to adjust the tax annually, if needed, by no more than the cost of living as measured by the Consumer Price Index (CPI) for All West Urban Consumers, Non-seasonally Adjusted, for the Preceding Year (Bureau of Labor Statistics Series ID CUUR400SAO). This increase will not exceed 3% each year and must be approved by resolution at a properly noticed public hearing.
 - e. The initial Special Tax amount, as approved by BPFDP voters on November 7, 2023, shall be apportioned to property at a base rate of \$110 for improved single family residential parcels under 1,800 square feet, and parcels with other uses will be charged at various rates based on usage. (See Exhibit “F” BPFDP Special Tax Schedule).
 - f. The first Plumas County filing of the Special Tax for EPRFPD property owners requesting the County to collect the tax will occur on August 10, 2025. EPRFPD property owners will see the first billing on their November 2025 property tax bill. (New text)
7. All previously authorized charges, fees, assessments, and/or special taxes currently in effect and dedicated to fire protection or emergency medical response, now levied or collected by EPRFPD including improvement or assessment districts thereof, shall upon annexation, cease to be levied and collected.
 8. Upon annexation, all parcels within the boundary of EPRFPD are subject to all charges and fee structure that balance the needs of BPFDP for funding and cost of services and the burdens on property owners. All charges and fee structure programs will be rendered and adopted by the BPFDP Board of Directors and administered and codified through resolution or ordinance.
 9. Indebtedness of EPRFPD, if any, shall remain the legal obligation of only the lands and areas which incurred such indebtedness; however, the outstanding indebtedness, at the time of annexation, shall transfer to BPFDP.
 10. The composition of the BPFDP board of directors is a five (5) member board of directors, elected at-large, each of whom must be a registered voter residing within the district. Upon annexation, registered voters residing within the boundaries of the former EPRFPD are eligible to serve on the

BPFPD board.

11. BPFPD terms of office are; two positions of two-year terms ending December 5, 2025 and three positions of four-year terms ending December 3, 2027. All terms will be four years thereafter.
12. All contracts for services presently administered by EPRFPD are subject to separate review and price for services negotiations by BPFPD.
13. The services to be provided by the successor District shall be provided in a manner consistent with the "Plan for Services" attached hereto as Exhibit #B and incorporated herein by reference.
14. Upon execution of this resolution and until the application for annexation is approved and effective, both parties agree that BPFPD will serve as the sole financial administrator for EPRFPD, thus authorizing BPFPD full control of the financial assets and liabilities of EPRFPD.
15. Upon execution of this resolution and until the application for annexation is complete and effective, EPRFPD will effect a release of liability and hold harmless against BPFPD, and allow BPFPD access and control of all EPRFPD facilities, and allow BPFPD to make use of EPRFPD apparatuses and equipment to provide fire protection, emergency medical and rescue services to EPRFPD.
16. EPRFPD will assist in the disposal of all non-functional/inoperable vehicles and equipment as deemed by BPFPD.
17. EPRFPD will return/reallocate USFS equipment and vehicles as deemed by BPFPD.
18. Upon execution of this resolution, EPRFPD will provide BPFPD their most recent audit report.
19. EPRFPD will preserve all documents and information related to, financial reports, audits, records, **audits**, contracts, deeds, easements, registrations, correspondence, personnel, and the like, and upon completion of annexation, will make these documents available to BPFPD.