

Beckwourth Peak Fire Protection District **AGENDA**

Special Meeting July 24, 2024 04:00 PM 180 Main St, Beckwourth, CA 96129

Board of Directors

President Richard McLaughlin • Vice-President Daniel Smith • Director Cary Curtis • Director Melissa Klundby • Director Larry Smith

REASONABLE ACCOMMODATIONS

In compliance with the American Disabilities Act (ADA), the district will make every reasonable attempt to accommodate any attendee or participant at this meeting needing special assistance beyond what is normally provided. Please contact Beckwourth Peak Fire Protection District at 530-832-1008 at least 48 hours prior to this meeting to inform us of your particular needs. Beckwourth Peak Fire Protection District will determine if your particular needs can be accommodated.

1. Call to Order

- A. Pledge of Allegiance
- B. Roll Call

2. Public Comments

☑ Discussion ☐ Comment

Members of the public are invited to address the District on any matter of interest to the public that is not on the agenda for a period of time not to exceed 3 minutes. Pursuant to the Brown Act, the District cannot discuss or take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting

3. Resolution 2024.08 Requesting Charges on County Tax Roll ☑ Discussion ☑ Possible Action ☐ Comment View Item

District to review and approve Resolution 2024.08 Requesting Charges to be placed on the County Tax Roll.

A. Resolution 2024.08 Requesting Collection of Charges on Tax Roll

4. District Special Assessment Certification: Unsecured ☑ Discussion ☑ Possible Action ☐ Comment View Item

Board to review and certify the Special Assessment amounts on unsecured properties, and review and agree to supporting documents.

- A. Unsecured Special Assessment Certification
- B. Direct Charge/Special Assessment Tax-roll Information Sheet: Unsecured
- C. Plumas County Agreement For Collection of Special Taxes, Fees, and Assessments: Unsecured

5. District Special Assessment Certification: Secured

☑ Discussion ☑ Possible Action ☐ Comment View Item

Board to certify the Special Assessment amounts on secured properties, and review and agree to supporting documents.

- A. Secured Special Assessment Certification
- B. Direct Charge/Special Assessment Tax-roll Information Sheet: Secured
- C. Plumas County Service Agreement For Collection of Special Taxes, Fees, and Assessments: Secured

6. Future Agenda Items

☑ Discussion **☐** Comment

Items requested to be included on the next meetings agenda.

7. Next Scheduled Board Meeting

☑ Discussion **☐** Comment

The next regularly scheduled Board meeting is scheduled for August 7th @ 5:00 pm.

8. Adjournment

This brief is being provided to inform the Board, staff and public of the details of an Board agenda. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

Date: 7-24-24

Originator: Daniel Smith Vice President

Purpose: County required certification to collect special tax for the district

Desired Action by the Board: Approve the secured and unsecured tax collections for 24-25.

Supporting Documents Included: Will be distributed at the meeting.

- 1. <u>Description:</u> This is the annual certification to the County they require to add our tax assessments to the property tax bills sent by the County. The certification details the amount to each account to be collected. The tax-exempt summary details the accounts that have qualified for the tax exemptions as approved by the BPFPD ordinance 2024-01 for Low income and Contiguous parcels. The certification details the total amount to be collected including the County admin fee. The XL spreadsheet is transmitted to the county, and they upload that into their billing system.
- 2. <u>Reason for Recommended Board Action</u>—If the certification is not submitted to the County prior to August 8, 2024, the district would have to bill each customer for the taxes, and it would not appear on the property tax bill.
- 3. <u>Anticipated Impacts to the District.</u> These are the funds the district will use to operate for the fiscal year 24-25. Not submitting this on time would cause significant delays and additional costs to the district.
- 4. <u>Impacts to the Customer</u>: This allows the customer to pay the fee along with their property taxes.
- 5. **Recommendation (s):** None



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fireprotectplumas@gmail.com 180 Main St. Beckwourth, CA

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Board Members

Rich McLaughlin President

Daniel Smith Vice-President

Cary Curtis
Director

Melissa Klundby Director

> Larry Smith Director

Fire ChiefJack Rosevear

Admin. Officer Heather Grant

RESOLUTION 2024.08 OF THE BECKWOURTH PEAK FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

REQUESTING COLLECTION OF CHARGES ON TAX ROLL

Whereas the <u>Beckwourth Peak Fire Protection District</u> (name of public entity) (hereinafter "District/City") requests the County of Plumas collect on the County tax rolls certain charges which have been imposed pursuant to section <u>29304 and 51800</u> of <u>The Government</u> Code by the District/City, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

- 1. The Auditor-Controller of Plumas County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
- 2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Plumas County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).
- 3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District/City.
- 4. The District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's of said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the



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County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

- 5. The District/City agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.
- 6. The District/City agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

GC 29304.

Whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, officer, or body, and the same are to be collected by the county or any county officer, whether acting as a county officer or as an ex officio officer of the city, district, public corporation, officer, or body, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the county officer collecting the tax and by him be paid into the general fund of the county.

(Added by Stats. 1957, Ch. 1359.)

| PASSED AND ADOPTED by the District/City this | | 24th | _ day of <u>July</u> | , 20 <u>24</u> |
|--|---------------------------------|------|----------------------|----------------|
| by the following | ng vote on roll call: | | | |
| | | | | |
| AYES | Board members / Councilmembers: | | | |
| NOES | Board members / Councilmembers: | | | |
| ABSENTBoard | members / Councilmembers: | | | |



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| | Chairperson/Mayor |
|---------------------|-------------------|
| ATTEST: | |
| | |
| | |
| District/City Clerk | |

DISTRICT SPECIAL ASSESSMENT CERTIFICATION FISCAL YEAR 2024/25 TAX YEAR 2024

Beckwourth FPO Nervino Airport Unsecured

Special Assessment Enrollment for the Fiscal Year 2024/25, Tax Year 2024

The District is aware that there may be rejected records, and that the District will be notified of the adjusted billable amount.

District Charge: Approved amount to be charged

| District charge. Ap | proved difficult to be charged | | |
|-----------------------|------------------------------------|--|------------|
| Tax Code <u>50332</u> | Total Dollar Amount \$ 1,73 | 7.65 Total Parcels being charged | <u> 28</u> |
| | | | |
| County Admin Cha | rge: \$2.50 to be charged per pard | cel | |
| Tax Code <u>50333</u> | Total Dollar Amount _\$70 | <u>0.00</u> Total Parcels being charge | ed 28 |
| | | | |
| Total to be charged | l: | | |
| | Total Dollar Amount \$ 1807 | 7.65 Total Parcels being charge | d 28 |

Signature

(DATE)

Plumas County Property Tax 2024-25 Direct Charge/Special Assessment Taxroll Information Sheet

| Please complet | e this form and submit it with an electronic file before August 10 to place on pending tax roll. |
|------------------------------------|--|
| Agency Name: | Beckwourth Peak Fire Protection District |
| Agency Addres | ss: <u>180 Main St Beckwourth, CA 96129</u> |
| Direct Charge I | File Name: <u>Beckwourth Peak FPD Unsecured 7.24.24</u> |
| File Description | unsecured Parcels List |
| Tax Code No. | <u>50332</u> Resolution No (If applicable) <u>2024.0</u> 8 |
| Parcel Count (# of records) | Total Dollar Amount <u>1807. 65</u> (Required: Each record must be divisible by 2) |
| Type of Direct C | Charge and Proposition 218 Compliance (Check type and check method of compliance) |
| () | Assessment for Special Benefit: () Approved by weighted majority of ballots returned () Exempt by Proposition 218 |
| () | Special Tax: Approved by electorate vote |
| () | Fee/Charge: () Approved by majority vote of property owners (x) Approved by electorate vote () Exempt by Proposition 218 |
| () | 1915 Act Bond: Exempt by Proposition 218 |
| The undersigned recovery for direc | hereby: attests that the direct charge levies have been verified by the agency for accuracy; agrees to the cost charges enrolled; and agrees to the statutory and procedural terms for collection on the tax roll. |
| Authorized Sign | nature Level With Date 7/17/24 |
| Contact Person | Heather Grant Board Clerk |
| Contact Email A | Address hgrant@beckpeakfpd.com |
| Contact Telepho | one Telephone Number to Appear on Tax Bill |
| | Signed Resolution Attached Signed County Service Agreement Attached Engineer's Report Attached |



520 Main Street Room 205 Quincy, CA 95971 www.countyofplumas.com

Main: (530) 283-6246

Martee Nieman Auditor-Controller

Plumas County Agreement for Collection of Special Taxes, Fees, and Assessments

Name of Agency <u>Beckwourth Peak Fire Protection District</u> Tax Code <u>50332</u>

It is in the public interest that the Auditor-Controller places a levy on the county tax rolls for special taxes, fees, or assessments (direct charges) for the Agency. This agreement serves to authorize the Plumas County Auditor-Controller to place direct charges on the tax roll and distribute collections to the Agency. Collections will be distributed to the Agency at the same time and in the same manner as Plumas County property taxes are collected and distributed.

According to state law, the Auditor-Controller is authorized to recoup its costs when the Agency requests the Auditor-Controller to levy and administer special taxes, fees, or assessments. The Agency acknowledges the fee for this service as outlined below.

Administrative Cost for Billing Services

For the billing of direct charges, the Plumas County Auditor-Controller shall collect \$2.50 per parcel each fiscal year as a reimbursement for administrative costs. The administrative cost is billed as a separate line item on the tax bill.

The Agency will remit to the Auditor-Controller an electronic data file in the format prescribed on or before the 10th day of August of each fiscal year with the Assessor's parcel numbers and the amount of each direct charge. To be levied on the County tax roll, the Auditor-Controller must receive the data file and required information by August 10. Upon request, the Auditor-Controller may forward reports of assessor parcel changes such as splits or combinations. The Auditor-Controller reserves the right to remove charges for tax-exempt parcels or no value parcels.

The Agency is solely responsible for the Agency charges included on the County tax roll. This includes answering all inquiries, informing the Auditor-Controller in writing of charges to be removed from the tax roll and issuing refunds of charges if instructed by the Auditor-Controller. The Agency agrees to a \$15.00 administrative charge for each roll correction request submitted subsequent to the original levy.

The Agency certifies that the special taxes, fees, or assessments imposed by the Agency and collected pursuant to this Agreement comply with all requirements of state law.

| Signature 7/24/2024 | Heather Grant Board Clerk Name (please print) |
|---------------------|--|
| Date | |

DISTRICT SPECIAL ASSESSMENT CERTIFICATION FISCAL YEAR 2024/25 TAX YEAR 2024

Beckwourth Peak Fire Protection District Secured

Special Assessment Enrollment for the Fiscal Year 2024/25, Tax Year 2024

The District is aware that there may be rejected records, and that the District will be notified of the adjusted billable amount.

| District Charge: Appro | oved amount to be charged | |
|------------------------|-----------------------------------|-----------------------------|
| Tax Code | Total Dollar Amount | Total Parcels being charged |
| | | |
| County Admin Charge | : \$2.50 to be charged per parcel | |
| Tax Code50331 To | otal Dollar Amount | Total Parcels being charged |
| | | |
| Total to be charged: | | |
| To | otal Dollar Amount _\$ - | Total Parcels being charged |
| | | |
| | | |
| | | |
| | | |
| (SIGNATURE) | | (DATE) |

Plumas County Property Tax 2024-25 Direct Charge/Special Assessment Taxroll Information Sheet

Please complete this form and submit it with an electronic file before August 10 to place on pending tax roll. Agency Name: Beckwourth Peak Fire Protection District Agency Address: 180 Main St Beckwourth, CA 96129 Direct Charge File Name: <u>Beckwourth Peak FPD Secured 7.24.24</u> File Description Secured Parcels List Tax Code No. Resolution No (If applicable) _____ Total Dollar Amount _____ Parcel Count (Required: Each record must be divisible by 2) (# of records) Type of Direct Charge and Proposition 218 Compliance (Check type and check method of compliance) Assessment for Special Benefit: () () Approved by weighted majority of ballots returned () Exempt by Proposition 218 Special Tax: Approved by electorate vote () () Fee/Charge: () Approved by majority vote of property owners (x) Approved by electorate vote () Exempt by Proposition 218 1915 Act Bond: Exempt by Proposition 218 () The undersigned hereby: attests that the direct charge levies have been verified by the agency for accuracy; agrees to the cost recovery for direct charges enrolled; and agrees to the statutory and procedural terms for collection on the tax roll. _____ Date _____ Authorized Signature Contact Person Heather Grant Board Clerk Contact Email Address hgrant@beckpeakfpd.com Contact Telephone 530-832-1008 Telephone Number to Appear on Tax Bill ☐ Signed Resolution Attached ☐ Signed County Service Agreement Attached ☐ Engineer's Report Attached

Auditor-Controller



Date

520 Main Street · Room 205 Quincy, CA 95971 www.countyofplumas.com

Main: (530) 283-6246

Martee Nieman Auditor-Controller

Plumas County Agreement for Collection of Special Taxes, Fees, and Assessments

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|---|
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| The Agency certifies that the special taxes, fees, or assessments imposed by the Agency and collected pursuant to this Agreement comply with all requirements of state law. |
| Signature Name (please print) 7/24/2024 |