### RESOLUTION NO. \_\_\_\_

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHESTER PUBLIC UTILITY DISTRICT CALLING FOR AND GIVING NOTICE OF THE HOLDING OF THE UDEL ELECTION ON MAY 7, 2024 TO AUTHORIZE A SPECIAL TAX FOR FIRE AND EMERGENCY MEDICAL SERVICES; AND REQUESTING THAT THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS CONSOLIDATE SAID ELECTION WITH ANY ELECTION TO BE HELD ON THE SAME DATE.**

WHEREAS, the Chester Public Utility District (District) desires create a special tax in the amount specified herein for fire and emergency medical services to residents of the District and to submit this special tax to the District’s voters at the May 7, 2024 election; and

WHEREAS, Sections 10002 and 10403 of the California Elections Code provide that the District may request the County of Plumas Board of Supervisors to permit the County Elections Official to render specified services relating to the conduct of the election on a reimbursable basis; and

WHEREAS**,** without immediate voter approval of the proposed Special Tax, the District will face serious financial shortfalls and be required to reduce essential services, which will endanger the health, safety, and general welfare of the District and its residents and, as such, there is a need to adopt the Special Tax in order to maintain adequate Fire, EMS and Ambulance Services for the District area which will preserve the health, safety, and general welfare of the residents of the County; and

WHEREAS**,** pursuant to Proposition 218 any special tax measure submitted to the voters must be consolidated with a regularly scheduled general election for members of the Board of Supervisors except in cases of emergency, as determined by a unanimous voteof the Board of Supervisors; and

WHEREAS**,** the next regularly scheduled general election at which Board of Supervisors members are to be elected is not until November 5, 2024; and

WHEREAS**,** the health, safety, and general welfare of the citizens of the District would be endangered if the District was unable to place the Special Tax before its voters until November 5, 2024, as the District requires additional financial resources in order to continue to preserve and maintain essential District services at current levels; and

WHEREAS**,** there is a election scheduled for May 7, 2024, with this election being conducted in Plumas County by the Plumas County Registrar of Voters; and

WHEREAS, it is desirable that the County Election Department of the County of Plumas canvass the returns of the UDEL Election and that the election be held in all respects as if there were only one election.

NOW, THEREFORE, BE IT RESOLVED, by the Board of the Chester Public Utility District that:

SECTION 1. That pursuant to California Constitution Article XIIIC, section 2(b), the Distict Board hereby unanimously declares the existence of an emergency in that there are imminent financial risks and dangers, as described in the Recitals, to the public welfare and the District's financial ability to provide essential municipal services without disruption, so that a special election is necessary to address such risks and dangers.

SECTION 2. Election Called. Pursuant to its right, power, and authority under the laws of the State of California and the District Code, there is hereby called and ordered to be held in the District, on Tuesday, May 7, 2024 a UDEL Election for the election to submit to the voters Ordinance No. 2023-\_\_\_\_, creating a special parcel tax for the provision of fire and/or emergency medical services. Ordinance No. 2023-\_\_\_\_\_ is attached hereto as Exhibit A and is incorporated herein by reference.

SECTION 2. Approval of Ordinance. The Board hereby approves Ordinance No. 2023-\_\_\_\_, the form thereof, and its submission to the voters of the District at the May 7, 2024 election. Ordinance 2023-\_\_\_\_\_ hereby proposed pursuant to Article XI of the California Constitution, states the type of tax, the rate and maximum amount of tax, the specific limitations on the uses of the tax, and the method of collection. The entire text of the ordinance shall be made available to the public upon request.

SECTION 3. Ballot Question. The special parcel tax measure shall be submitted to the voters on the ballot in the form of the following question:

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| --- |
| **Chester Public Utility District** |
| *Shall the special tax for fire and/or emergency medical services be levied in the annual amount of $1,500 per parcel for 2023-2024, with the anticipated revenues of $2,200,000 be adopted?*  | **YES****NO** |

SECTION 5. Effective Date of Ordinance. Should the ordinance be approved by a two- thirds vote of the voters voting on the measure, Ordinance No. 2023-\_\_ shall go into effect ten days after the vote is declared by the District Board.

SECTION 6. Impartial Analysis. The District’s Attorney is hereby directed to prepare an impartial analysis of the ballot measure pursuant to Elections Code Section 9280, showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the District Clerk.

SECTION 7. Ballot Argument. Ballot arguments for and against the ballot measure shall be allowed as required by law.

SECTION 8. Ballot Format. The ballots to be used at the election shall be in the same form and content as required by law.

SECTION 9. Requesting the Consolidation of Elections. Pursuant to Elections Code Section 10403, the Board of Supervisors of the County of Plumas is hereby requested to consolidate the UDEL Election on Tuesday, May 7, 2024, provide all services necessary for this election, and print ballots including the ballot measure hereinabove set forth within the District, the election precincts, polling places, and voting booths shall in every case be the same as those selected and designated by the County of Plumas Registrar of Voters. The District agrees to reimburse the County of Plumas for costs incurred by reason of this consolidation.

SECTION 10. Notice to County of Plumas. The District Clerk shall file a certified copy of this Resolution with the Board of Supervisors of the County of Plumas and the Registrar of the County of Plumas, pursuant to Elections Code Section 10403.

SECTION 12. Notice of Election. The District Clerk is authorized and directed to give notice of the election as required by law. In accordance with Sections 12110 and 12111 of the Elections Code and Section 6061 of the Government Code, the District Clerk shall cause notice of ballot measure to be published once in the Plumas News, a newspaper of general circulation, printed, published, and circulated in the District and hereby designated for that purpose by the District. The District Clerk may request that the County of Plumas Elections Department prepare and publish the required notice.

SECTION 14. Other Procedures. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 15. Certification. The District Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 16. Severability. If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The Board of the District hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

SECTION 17. Compliance with the California Environmental Quality Act. The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. (“CEQA”) and 14 Cal. Code Reg. §§ 15000 et seq. (“CEQA Guidelines”). The calling and noticing of a Special Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(3).

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I, the undersigned, hereby certify that the foregoing is a full, true and complete copy of a resolution duly passed and adopted by the Board of the Chester Public Utility District at a special meeting thereof held on the \_\_\_\_rd day of ­­­­\_\_\_\_\_\_\_, 2023, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated:

Approved:

 Steve Voboril, Board President

ATTEST:

Cheryl Johnson, District Clerk

Exhibit A to Resolution

ORDINANCE NO. 2023-\_\_

AN ORDINANCE OF THE DISTRICT IMPOSING A SPECIAL TAX FOR FIRE AND/OR EMERGENCY MEDICAL SERVICES

The people of the District do ordain as follows:

Section 1: The District Code is hereby amended to read as follows:

CHESTER PUBLIC UTILITY DISTRCT FIRE AND/OR EMERGENCY MEDICAL SERVICES TAX

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| --- | --- |
| 2023-01.010 | Authority, purpose and intent. |

It is the sole purpose and intent of this chapter, pursuant to Article XI of the California Constitution, to impose a special tax on residential and nonresidential property within the District, the proceeds of which shall be used exclusively to fund fire and/or emergency medical services. This parcel tax is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property. It is an excise tax on the privilege of using District services. It is a special tax and requires two-thirds voter approval.

2023-01.020 Tax imposed.

A special tax for the purpose outlined in Section 2023-01.030 shall be imposed on parcels within its District in the amount specified below

* 1. $1,500 per parcel for fiscal year.

2023-01.030 Limitation on use of tax proceeds.

The proceeds of the special tax imposed by this chapter shall be deposited into a special fund in the District treasury and used specifically and solely for the purpose of providing fire and/or emergency medical services. This limitation on the use of the proceeds shall be legally binding and enforceable.

2023-01.040 Appropriations limit.

The appropriations limit of the District shall be increased by the proceeds received from this special tax for each year of this special tax to permit the expenditure of the proceeds of the tax imposed by this Ordinance for the specific and limited purposes set forth in section 2023-01.30.

2023-01.050 Method of collection.

The special tax imposed by this chapter shall be due from every person who owns real property within the District on which is located a residential unit(s) and/or a nonresidential use(s) and as reflected upon the rolls of the Plumas County Assessor at the same time ad valorem tax is due. This special tax shall be collected by the Plumas County Tax Collector at the same time, in the same manner, and subject to the same terms and conditions, including penalties and interest, as the ad valorem tax. The full amount due under this chapter shall constitute a debt to the District. An action for the collection of any tax due hereunder may be commenced in the name of the District, or its assignee, in any court having jurisdiction of the cause.

2023-01.055 Accountability report.

The District Manager shall prepare and file with the Board a report by August 1st of each year stating: (a) the amounts collected and spent by the District in the previous fiscal year, (b) the status of services authorized to be funded by the proceeds of this tax, and (c) the funds carried over from previous years and to be carried over to future years. Such report shall be available for inspection without charge to any property owner in the District.

2023-01.060 Delinquency.

To any amount of the tax created by this chapter which becomes delinquent, the Plumas County Tax Collector shall add a penalty in an amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem tax until paid.

2023-01.065 Refunds.

Whenever the amount of any tax, penalty, or interest imposed by this Ordinance has been paid more than once, or has been erroneously or illegally collected or received by the District, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which such claim is founded, is filed with the District Manager within one (1) year of the date of payment. The claim shall be filed by the person who paid the tax or such person’s guardian, conservator, or the executor of her or his estate and shall contain the information required by Government Code section 910 for claims to which that section applies. No claim may be filed on behalf of other taxpayers or a class of taxpayers. If a claim is approved by the District Board, the excess may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, his/her administrators or executors. Filing a timely and sufficient claim shall be a condition precedent to legal action against the District for a refund of the tax.

2023-01.070 Amendment of chapter.

The Board is hereby authorized to amend this chapter by three (3) affirmative votes of its members for the sole and limited purposes of carrying out the general purposes of this chapter, to conform the provisions of this chapter to applicable state law, to permit the County Tax Collector to collect the special tax levied by this chapter, or to re-assign the duties of public officials under this chapter. In no event, however, may the Board increase the tax amount specified in Section 2023-01.020 or modify the specific and limited purposes for which the tax may be utilized as provided for in Section 2023-01.030 without the approval of two-thirds of the voters of the District voting on the question.

2023-01.080 Severability.

If any section, or part thereof, of this chapter is held invalid or unenforceable by any court and such judgment becomes final, then that section, or part thereof, may be amended by this Board, by a majority vote, to conform with the judgment of such court, provided such amendment is consistent with the purpose and intent of this chapter. If any section, subsection, sentence, phrase or clause of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this chapter. The People of the District hereby declare that they would have adopted this chapter and each section, subsection, sentence, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases, or clauses may be declared invalid.

2023-01.090 Two-thirds approval, effective date.

An election to confirm and approve this Ordinance has been set for May 7, 2024.

This ordinance shall be effective only if approved by two-thirds (2/3) of the voters voting upon this Ordinance and shall go into effect ten (10) days after the vote is declared by the District Board.

2023-01.110 Execution.

The Board President is hereby authorized to attest to the adoption of this Ordinance by signing where indicated below.

I certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by the people of the District voting on the 7th day of May, 2024.

 Steve Voboril, Board President

ATTEST:

Cheryl Johnson, District Clerk