

**Resolution 22-10**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT  
ORDERING THE LEVY OF THE SPECIAL TAX FOR  
FIRE SUPPRESSION, PROTECTION AND EMERGENCY MEDICAL RESPONSE  
SERVICES (PROPOSITON E)  
FOR FISCAL YEAR 2022/2023**

**WHEREAS**, the Board of Directors of the San Miguel Consolidated Fire Protection District (the "District") was authorized by the voters to establish a "Special Tax for Fire Suppression, Protection and Emergency Medical Response Services" (the "Special Tax") within the boundaries of the District by a San Diego County Registrar of Voters special mail ballot election on September 25, 2007, that resulted in 73.2% of the votes being cast in favor; and

**WHEREAS**, in July 2008 the East County Fire Protection District ("former District") merged with San Miguel Consolidated Fire Protection District; and

**WHEREAS**, the purpose of this Special Tax is to fund operating expenses, capital improvement expenditures and debt repayment in order to provide continued local fire suppression, protection and emergency response services, pursuant to California Government Code Section 50075 *et seq.*; and

**WHEREAS**, the Special Tax is levied on each taxable parcel of land within the former East County Fire Protection District boundaries. Taxable parcels are those parcels that appear on the annual secured San Diego County property tax roll; and

**WHEREAS**, in order to help ensure that the revenues from the Special Tax grow in line with the inflation adjusted cost of providing local fire protection and medical emergency response services, the tax rate may increase in future years by an annual amount not to exceed 3.00% per year, as approved by the voters in 2007; and

**WHEREAS**, Board of Directors has determined that the tax rate for Fiscal Year 2022/2023 shall be increased by the authorized 3.00% in order to meet the adjusted cost of providing local fire protection and medical emergency response services in the District for Fiscal Year 2022/2023; and

**WHEREAS**, the specific rates and amounts of the Special Tax to be collected for Fiscal Year 2022/2023, as adjusted by 3.00%, are hereby determined and established, as set forth in the in the following table:

Parcel Land Use	2021-22 Tax Rate	Annual Rate Adjustment	2022-23 Tax Rate
Single Family Residential	\$353.95	3.00%	<b>\$364.56</b> per parcel
Other Residential	\$353.95	3.00%	<b>\$364.56</b> per dwelling unit
Commercial / Industrial	\$353.95	3.00%	<b>\$364.56</b> per 1/10 acre
Agricultural / Vacant	\$176.98	3.00%	<b>\$182.29</b> per parcel
Institutional / Miscellaneous	\$353.95	3.00%	<b>\$364.56</b> per parcel

and

**WHEREAS**, pursuant to California Government Code section 50077, the Special Tax levy roll shall be submitted to the San Diego County Auditor for inclusion in the property tax bills for Fiscal Year 2022/2023 and the San Miguel Consolidated Fire Protection District intends to submit to the San Diego County Auditor the Special Tax levy roll for inclusion in the property tax bills each year hereafter; and

**WHEREAS**, the Special Tax shall be collected by the San Diego County Tax Collector at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector; and

**WHEREAS**, the Special Tax revenues shall be deposited into a separate account held by the San Diego County Treasurer for exclusive use of fire suppression, fire protection and emergency services in the former East County Fire Protection District's jurisdictional area, in accordance with California Government Code Section 50075.1(c).

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the San Miguel Consolidated Fire Protection District as follows:

Section 1. Recitals. The forgoing recitals are true and correct.

Section 2. Annual Levy of the Special Tax. There is hereby levied upon each taxable parcel of land within the former District the Special Tax for Fiscal Year 2022/2023 at the specific rates and amounts as set forth in the table above.

Section 3. Collection of Special Tax. The annual Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected, and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes

Section 4. Transmittal to County. Immediately following adoption of this Resolution, the Secretary of the Board of Directors of the District is hereby directed to cause a copy hereof to be transmitted to the Board of Supervisors and the County Auditor of the County of San Diego together with a request that the Special Tax as levied hereby be collected on the tax bills for the taxable parcels along with the ordinary *ad valorem* property taxes to be levied on and collected from the owners of said parcels.

**PASSED AND ADOPTED** by the Board of Directors, San Miguel Consolidated Fire Protection District, County of San Diego, State of California, on this 11<sup>th</sup> day of May 2022, by the following vote:

AYES: **Directors Ek, McKenna, Muns, Nelson, Pierce, Raddatz and Robles**

NOES: **None**

ABSTAIN: **None**

ABSENT: **None**

ATTEST

  
\_\_\_\_\_  
Board Secretary

  
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Theresa McKenna, Board President