RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF DIRECTORS
OF BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT
CONFIRMING DIAGRAM AND ASSESSMENT,
APPROVING ENGINEER'S REPORT,
AND ORDERING LEVY OF THE BROOKTRAILS FIRE DEPARTMENT
FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES
ASSESSMENT FOR FISCAL YEAR 2023-24

WHEREAS, the Brooktrails Township Community Services District (the "District") Board of Directors established an assessment to be known as the Fire Protection and Emergency Response Services Assessment (the "Assessment"), for the purpose of financing the costs of improved fire protection and emergency response in the Brooktrails Fire Department ("the Department") service area as specified in the Engineer's Report prepared by the Assessment Engineer, SCI Consulting Group;

WHEREAS, the Board of Directors adopted a resolution approving and filing an Engineer's Report which includes: (1) a description of the increased fire protection and emergency response services to be funded with assessment proceeds; (2) an estimate of the annual cost of this service level increase including positions for additional personnel, storage for equipment and apparatus, and equipment and apparatus replacement as described in the Engineer's Report; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a diagram and boundary map for the Assessment, and (6) a specification of the amount to be assessed upon various types of assessable land within the Assessment to fund the cost of improved fire protection and emergency response services. The Engineer's Report is incorporated herein by reference;

WHEREAS, the Board of Directors adopted Resolution 2023-03 on March 28, 2023, a Resolution Adopting Proposition 218 Assessment Ballot Procedures and requirements:

WHEREAS, the Board of Directors adopted Resolution 2023-04 on March 28, 2023, a Resolution Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, and Providing for Notice of a Public Hearing and the Mailing of Assessment Ballots for the Brooktrails Fire Department, Fire Protection and Emergency Response Services Assessment within the boundaries of the District for the proposed Fire Protection and Emergency Response Services Assessment. The annual assessment rates for various types of real property within the proposed assessment, the total number of parcels to be assessed, and the total amount of annual assessment revenue is contained within the Engineer's Report;

WHEREAS, said Board mailed a notice and ballot to each record owner of assessable parcels of real property located within the boundaries of the proposed Fire Protection and Emergency Response Services Assessment, as set forth on the Assessment Diagram and Boundary Map, at least 45 days before a Public Hearing which was held at a regular meeting of the Board of Directors on June 27, 2023, at 7:00 p.m. at the Brooktrails Township Community Services District, 24860 Birch Street, Willits, CA, on the issue of whether the Fire Protection and Emergency Response Services Assessment should be formed and assessments levied and collected as proposed in the Engineer's Report beginning in Fiscal Year 2023-24 and for subsequent fiscal years;

WHEREAS, the form of written mailed public notice of the public meeting contained the following information: (a) the total amount of assessments proposed to be levied within the Assessment for fiscal year 2023-24; (b) the assessment chargeable to each owner's parcel; (c) the duration of the proposed assessment; (d) the reason for the assessment; (e) the basis upon which the amount of the proposed assessment was calculated; (f) the date, time and place of the public hearing as specified in this resolution; and, (g) a summary of the voting procedures and the effect of a majority protest.

WHEREAS, the form of the written mailed public notice also included an Assessment ballot by which each property owner could express their support or opposition to the proposed assessment. The ballot indicated that it must be returned before the conclusion of the public input portion of the Public Hearing on June 27, 2023 in order to be valid and counted, where all assessment ballots received by the Secretary to the Board will be tabulated under the supervision of the "Tabulator", as selected by the Board of Directors;

WHEREAS, pursuant to the provisions of California Constitution Article XIII-D, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the Brooktrails Fire Department, Fire Protection and Emergency Response Services Assessment have been received and tabulated, with assessment ballots weighted according to the proportional financial obligation of each affected parcel; and,

WHEREAS, during the public hearing any written protests and verbal protests were received, which the Board noted and has considered along with the other information received during the public hearing.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The above recitals are true and correct.

Section 2: The canvass of the assessment ballots submitted by property owners is complete and certified by the Secretary to the Board, the Tabulator, and the votes cast are as follows:

Total Number of Valid Ballots Processed:	414
Total Assessment Amount of Valid Ballots:	\$38,792.27
Total Assessment Amount of "Yes" Votes Processed:	287
Total Percentage of "Yes" Ballots, Weighted by Assessment:	69.37%
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Total Assessment Amount of "No" Votes Processed:	127
Total Percentage of "No" Ballots, Weighted by Assessment:	30.63%
Total Assessment Amount of "Invalid" Ballots Processed	\$252.26

Section 3: <u>417</u> assessment ballots were returned and received prior to the close of the public hearing that began on June 27, 2023. This represents a <u>28%</u> ballot return rate on the <u>1,489</u> ballots mailed. Of the assessment ballots returned, <u>3</u> assessment ballots were declared invalid, in that they were either not marked with a "Yes" or "No", were marked with both a "Yes" and a "No", were not signed, or the property ownership and barcode information was illegible.

Section 4: As determined by ballots cast, and as weighted according to the amount of assessment for each parcel, <u>69.37%</u> of the property owners cast ballots in <u>support</u> of the Fire Protection and Emergency Response Services Assessment. Since a majority protest, as defined by Article XIIID of the California Constitution, did not exist, this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

Section 5: The Final Engineer's Report for the Fire Protection and Emergency Response Services Assessment, together with the diagram and boundary map of the Assessment contained therein, and the proposed assessment roll for fiscal year 2023-24 are hereby confirmed and approved.

Section 6: Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several assessed lots and parcels of land within the Assessment will be specially benefited by the Services and Improvements (as described in the Engineer's Report) in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment from the Services to be financed with assessment proceeds.

Section 7: The Fire Protection and Emergency Response Services Assessment is hereby formed, and assessments consistent with the Engineer's Report are hereby levied, pursuant to Title 5, Division 1, Part 1, Article 3.6 of the California Government Code, "Fire Suppression Assessments", beginning with Section 50078.

Section 8: Assessments for Fiscal Year 2023-24 shall be levied at the rate of EIGHTY-SEVEN DOLLARS AND TWENTY CENTS (\$87.20) per single family equivalent benefit unit as specified in the Engineer's Report with estimated total annual assessment revenues.

Section 9: Fire Protection and Emergency Response Services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.

Section 10: The assessments shall be levied annually.

Section 11: The authorized maximum assessment rate to be levied each year for the Assessment shall only increase by a cost-of-living adjustment based on the annual change in the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-Hayward region, not to exceed 3% per year.

Section 12: Immediately upon the adoption of this resolution, but in no event later than August 10th following such adoption, the Board shall file a certified copy of the Diagram and Assessment and a certified copy of this resolution with the Mendocino County Auditor ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the District.

Section 13: The monies representing assessments collected shall be accounted for in a separate fund established under the distinctive designation of the Fire Protection and Emergency Response Services Assessment. Funds collected from the Fire Protection and Emergency Response Services Assessment shall be expended only for the special benefit of parcels within the Fire Protection and Emergency Response Services Assessment.

Section 14: The Fire Protection and Emergency Response Services Assessment, as it applies to any parcel, may be corrected, canceled or a refund granted as appropriate, by order of the Board of Directors of Brooktrails Township Community Services District by a determination from the Assessment Engineer that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

PASSED AND ADOPTED this 27th day of June 2023 at a Regular meeting of the Board of Directors of Brooktrails Township Community Services District by the following roll call vote:

AYES: Cavallari, Santos, Horrick, Tyler-O'Shea, Williams

NAYS: ABSENT:

R. Richard Williams, President

ATTEST:

Tamara Alaniz, Secretary to the Board