

## RESOLUTION NO. 22-

### RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS STATING INTENT TO USE NEW SALES TAX REVENUE FOR FIRE PROTECTION AND PREVENTION

WHEREAS, the Mendocino County Board of Supervisors has asked the voters, at the November 2022 election, to approve a sales tax in the amount of one quarter cent (0.25%) for a period of ten (10) years; and

WHEREAS, the proposed sales tax is a general tax, and may legally be used for any valid county purpose and as such it may not be obvious to the public or future boards why the additional revenues are needed or how the Board of Supervisors intends to spend them; and

WHEREAS, the Board of Supervisors believes that the voters need this information in order to make a fully informed and responsible decision but wanted to avoid statements in the ordinance that might mislead voters into believing that the funds would be legally restricted; and

WHEREAS, over the last several years, the Mendocino County Board of Supervisors has begun to provide direct financial assistance to local fire protection agencies, which are struggling to keep up with the historic level of wildfires, an erosion of available resources and volunteers, increasing costs of providing emergency medical services, and other challenges; and

WHEREAS, these agencies routinely respond to emergencies outside of their borders, and the services provided by these agencies are of critical importance to all residents and visitors of Mendocino County; and

WHEREAS, needs and challenges facing Mendocino County fire protection agencies are expected to increase, but the financial assistance that Mendocino County is capable of providing will not, absent a new revenue stream; and

WHEREAS, the Mendocino County Board of Supervisors wishes to create additional revenue sources for these services, and to create political accountability for any future boards that might consider reducing the spending in this area to support other governmental functions.

NOW, THEREFORE, BE IT RESOLVED that:

It is the intent of the Mendocino County Board of Supervisors to use any new revenues from the proposed sales tax to fund fire protection and prevention, with 90% of the new revenue to be spent on direct aid to those agencies providing direct fire protection services and 10% to assist in fire prevention, resiliency and readiness efforts.

The Board intends that the 90% used for direct aid to agencies providing direct fire protection services be allocated in the same manner as the Board has allocated Proposition 172 funds. Specifically, 40% of the 90% (36% of the total new revenue) will be distributed evenly among local agencies, with the remaining 60% (54% of total) allocated based on relative population size of those agencies. The Board further intends that the 10% for fire prevention, resiliency and readiness may be spent through such fire safe councils or other organizations as are best able to meet the needs of Mendocino County.

Should the proposed tax be enacted, the Board of Supervisors requests that the independently elected Auditor-Controller-Treasurer-Tax-Collector provide, pursuant to Government Code section 29044, a public report to the Board of Supervisors including the portion of projected revenue for the upcoming fiscal year attributable to the one quarter cent (0.25%) sales tax increase.

Every year after the effective date of this Resolution, the Board intends that all revenues

and expenditures will be reviewed by Board of Supervisors and will be available to review by the public through the County's budget document and website..

The foregoing Resolution introduced by Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and carried this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by the following vote:

AYES:  
NOES:  
ABSENT:

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE  
Interim Clerk of the Board

\_\_\_\_\_  
TED WILLIAMS, Chair  
Mendocino County Board of Supervisors

\_\_\_\_\_  
Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

*APPROVED AS TO FORM:*  
CHRISTIAN M. CURTIS  
County Counsel

BY: DARCIE ANTLE  
Interim Clerk of the Board

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\_\_\_\_\_  
Deputy