



JEFF SMITH  
Fire Chief

# Little Lake Fire District

74 East Commercial Street • Willits, California 95490 • (707) 459-6271  
Fax — (707) 459-7898

## ORDINANCE OF THE BOARD OF DIRECTORS OF THE LITTLE LAKE FIRE PROTECTION DISTRICT ESTABLISHING UNIFORM SCHEDULES AND RATES FOR A SPECIAL TAX FOR FIRE PROTECTION, SUPPRESSION, PREVENTION, AND ALL RELATED SERVICES.

**Whereas**, Government Code Section 53978 and article XIII A of the California Constitution authorizes the Little Lake Fire Protection District to determine and levy a special tax for fire protection, suppression, prevention, and related services; and

**Whereas**, by Resolution dated June 11, 2002, the Board of Directors of the Little Lake Fire Protection District did resolve that the meeting of the Board on the 11<sup>th</sup> day of June, 2002 at 5:00 p.m., will be the time and place for consideration of adoption of such an ordinance; and

**Whereas**, the following units of special tax per year shall be assessed on all real property (except that of Federal, State, or Governmental agencies or other property which is exempt from taxation) within the boundaries of said Little Lake Fire Protection District for fire protection, prevention, suppression, hazardous material response, emergency medical and rescue services, in addition to, obtaining, furnishing, operating and maintaining equipment or apparatus, and for the purpose of paying salaries of Fire District personnel and any related services. Said charge(s) shall be established by the Board of Directors of the Little Lake Fire Protection District from time to time, subject, however, to the maximum units of tax herein. EACH UNIT OF SPECIAL TAX SHALL NOT EXCEED SIXTY DOLLARS (\$60.00) EACH FISCAL YEAR; AND

**Whereas**, the special tax shall be collected in the same manner provided by statute for the collection of property taxes; and

**Whereas**, each year prior to the imposition of said tax the District's Board of Directors shall cause a report to be prepared showing each parcel, the owner(s) thereof, and the proposed levy thereon. At said meeting the Board of Directors shall make such corrections to the taxes proposed to be levied as may be required to conform to the fees as set forth herein; and

**Whereas**, if a two-thirds voter approval is cast, the special tax increase will become effective and take place of the existing special tax; and,

**Whereas**, if any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Directors here declare that they would have adopted the Ordinance and each section despite the fact that on one or more sections, subsections, phrases or clauses be declared invalid; and

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Special Tax Ordinance  
Uniform Schedules and Rates

Now, Therefore, it is Resolved, that the following uniform schedules and rates shall be applied to the parcels within the District.

**A. ONE UNIT of special tax per assessor shall apply to the following land use type codes:**

00 Vacant Residential; 03 Multiple (one plus one per dwelling unit); 04 Courts (one plus one per dwelling unit); 25 Parking Lots; 70 Vacant Institutional.

**B. TWO UNITS of special tax per assessor parcel shall apply to the following land use type codes:**

01 Single Family Residential; 05 Mobile Home; 10 Vacant Commercial; 21 Trailer Parks (two plus one per space); 29 Shipyards, Docks and Wharfs; 30 Vacant Industrial; 81 Waste Land.

**C. THREE UNITS of special tax per assessor parcel shall apply to the following land use type codes:**

02 Duplex; 06 Recreational Residential; 11 Retail Store; 12 Retail Store W/Office Over; 13 Office, Nonprofessional; 23 Nurseries; 28 Newspapers and Radio; 71 Church; 72 School; 75 Rest Home; 79 Recreation Nonprofit.

**D. FOUR UNITS of special tax per assessor parcel shall apply to the following land use type codes:**

15 Service Shops; 22 Professional Offices; 24 Banks; 27 Airport Service Shop; 55 Recreational Residential; 76 Orphanages and Boarding Schools; 77 Mortuary; 78 Crematorium.

**E. FIVE UNITS of special tax per assessor parcel shall apply to the following land use type codes:**

17 Service Station; 19 Wholesale Outlets; 26 Shopping Centers (five plus one per occupancy); 74 Convalescent Hospital.

**F. Units of special tax apply to the following assessor parcels as stated:**

15 Restaurants or Bars, 6 Units; 16 Hotels or Motels, One unit plus ½ Unit per rental room; 18 Recreational Theaters, Bowling Alleys, 7 Units; 31 Light Manufacturing, 10 Units; 32 Heavy Manufacturing, 15 Units; 33 Packing Plant, 10 Units; 34 Mineral Extraction, 7 Units; 35 Warehousing, 15 Units; 36 Junkyard, 10 Units; 73 Hospital, 10 Units; 85 Utilities, 10 Units.

**G. The following land uses are normally composed of more than one assessor's parcel and generally of a minimum fire hazard, therefore, one unit of special tax per unit of ownership shall apply to the following:**

41 Orchards; 42 Vineyards; 43 Permanent Pasture; 44 Row Crops; 51 Orchards; 52 Vineyard; 53 Classified Lands; 54 Range.

**H. The following units of special tax shall apply to the following units of ownership when in designated subdivision, industrial parks, or shopping centers:**

00 Vacant Residential, 1 Unit; 10 Vacant Commercial, 2 Units; 30 Vacant Industrial, 2 Units; 70 Vacant Institutional, 1 Unit.

**When more than one type of land use is occurring on any one assessor's parcel, and where such multiple use is not expressly provided for in paragraphs A through F above, the units of special tax for that parcel shall be calculated by adding together the following:**

1. The Units of special tax associated with the highest benefit use as shown in Paragraphs A through F above; plus:
2. One Unit of special tax for each additional type of land use occurring on the parcel.


**Be it Further Resolved**, that this ordinance shall take effect immediately upon its confirmation by the voters in the District. Special tax increase approved by a two-thirds vote of the voters of the Little Lake Fire Protection District at the general election to be held on November 5, 2002.

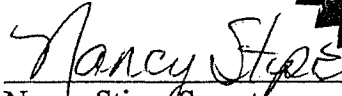
**Passed and Adopted** by the Board of Directors of the Little Lake Fire Protection District at a regular meeting thereof held on the 11<sup>th</sup> day of June, 2002, by the following vote:

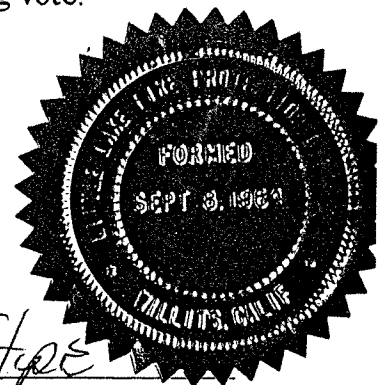
**AYES:** Tom Herman, Tony Madrigal, Ray Hebrard

**NOES:** None

**ABSENT:** Wayne Bashore, Roy Jones

  
\_\_\_\_\_  
Tom Herman, Chairman

  
\_\_\_\_\_  
Nancy Stipe, Secretary





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## DEFINITION FOR USE CODES

### 0 - RESIDENTIAL

- 00 **Vacant Residential.** Unimproved land where a residential use is the highest and best use. Zoning of the parcel will be the best indication of the highest and best use. Land area may be up to five acres.
- 01 **Single Family Residential.** Parcels that contain one or more separate single family residences. Land area may be up to five acres.
- 02 **Duplex.** Parcels that contain one or more double living units. This is a single structure that is capable of housing no more than two families, one above the other or side by side. Land area may be up to five acres.
- 03 **Multiple.** Parcels that contain one or more structures, each capable of housing more than two families in separate apartments. The apartments may be one above the other or side by side. Land area may be up to five acres.
- 04 **Courts.** Parcel that contains a motel that has been converted to weekly or monthly rental units. Parcel may also contain a series of duplexes or multiples built around a cul-de-sac so the structures form a court. Land area may be up to five acres.
- 05 **Mobile Homes.** Parcel may contain one or more mobile homes that are not in a trailer park. Land area may be up to five acres.
- 06 **Recreational Residence.** Parcel may contain one or more residences or mobile homes, or may be vacant if the owner is non-resident. Land area will be five to forty acres and should clearly be used for a recreational "second home." Generally, this classification will not be used on intensive agricultural properties in valleys.

### 1 and 2 - COMMERCIAL

- 10 **Vacant Commercial.** Unimproved land where a commercial use is the highest and best use. Zoning of the parcel will be the best indication of the highest and best use. Land area may be as high as fifteen acres.
- 11 **Retail Store.** Parcels that contain no more than two separate businesses devoted primarily to the retail sales of consumer goods. Such businesses as hardware, groceries or department stores would fall in this category. Television or appliance sales and service do not fall into this category.
- 12 **Retail Store/Office Over.** Same as above except the building or buildings will have offices or apartments above the ground floor.

**USE CODES DEFINITION, CONTINUED**

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- 13 **Office.** Parcels that contain buildings primarily designed to house one or more offices of non-professional use. Real estate, insurance or Government offices would fall into this category.
- 14 **Restaurants, Bars.** Parcels that contain buildings primarily designed to house one or more restaurants or bars.
- 15 **Service Shops.** Parcels that contain no more than two separate businesses devoted primarily to consumer services. Such businesses as television and appliance repair, garages, barber shops and Post Offices would fall in this category.
- 16 **Hotels, Motels.** Parcels containing a building primarily designed for a hotel or motel. Such a building or buildings may have restaurants, bars, retail or service shops as an integral part of the business, but the primary use will be that of a motel or hotel.
- 17 **Service Stations.** Parcels that contain buildings primarily designed as a service station.
- 18 **Recreational.** Parcels that are primarily devoted to a commercial recreational use. Theatres, resorts, campgrounds, golf courses and bowling alleys that are operated for profit fall in this category.
- 19 **Wholesale Outlets.** Parcels that are primarily used as a wholesale business fall in this category. This includes businesses such as liquor distributors, soft drink distributors, wholesale lumber yards, and wholesale building supply outlets.
- 21 **Trailer Parks.** Parcels used primarily for the rental of trailer spaces in a developed park.
- 22 **Professional Buildings.** Parcels containing buildings primarily designed to house one or more professional offices. Offices that fall in this category include those used by the medical profession, attorneys, architects and accountants.
- 23 **Nurseries.** Parcels primarily used as a nursery, greenhouse or botanical garden would fall in this category.
- 24 **Banks.** Parcels used primarily as a bank would fall in this category. The building may contain offices, but the primary use will be as a bank.
- 25 **Parking Lots.** Parcels used primarily as a commercial parking lot fall in this category. There must be a fee levied for the parking of vehicles in order to classify the parcel as a parking lot.
- 26 **Shopping Centers.** Parcels that contain several separate commercial businesses. The parcel must be a separate and distinct entity or complex, and may contain any combination of the categories of businesses defined as commercial, but all of these businesses will share parking facilities.

**USE CODES DEFINITION, CONTINUED**

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- 27 **Airports.** *Parcels that contains improvements primarily designed for use as an airport. Parcel may have compatible secondary commercial uses.*
- 28 **Radio Stations and Newspapers.** *Parcels that contain buildings primarily used by the commercial news media. Printing shops would fall in this category.*
- 29 **Shipyards, Wharves and Docks.** *Parcels that contain improvements primarily designed and used for the repair, construction, docking or storage of boats fall into this category. Any other primary use of a wharf or dock will be classified under that use, i.e., restaurant, service station, packing plant, etc.*

**3 - INDUSTRIAL**

- 30 **Vacant land** *where an industrial use is the highest and best use. Land area may be as high as twenty acres.*
- 31 **Light Manufacturing.** *Parcels devoted to the manufacture of products which qualify for M-1 zoning without a use permit. Parcels devoted to the manufacture of radios, wines or furniture, and cookie factories, welding shops and sheet metal shops should fall in this category.*
- 32 **Heavy Manufacturing.** *Parcels devoted to the manufacture of products and which qualify for M-2 zoning. Parcels devoted to the manufacture of lumber, pulp, paper, hardboard or plywood, and planing mills would fall in this category.*
- 33 **Packing Plants.** *Parcels devoted to packing, packaging or sorting fish, fruit or vegetables. Grape crushing, as opposed to a winery, should be included in this category.*
- 34 **Mineral Extraction.** *Parcels devoted to the extraction of minerals, oil or gas from the earth. This category will include all of the buildings and machinery necessary to accomplish the extraction.*
- 35 **Warehousing.** *Parcels devoted to the storage of furniture, bulk oil and gas, truck stops and truck storage and service areas. This code should not be limited to the storage of the items mentioned above, but does not include wineries.*
- 36 **Junk Yards.** *Parcels devoted to auto wrecking, dumps or junk yards.*

**4 - IRRIGATED RURAL**

- 41 **Irrigated Orchard.** *Parcel containing irrigated pear, prune, apple or walnut trees planted in commercial orchard form. Parcel may also contain buildings and personal property in conjunction with the orchard.*
- 42 **Irrigated Vineyard.** *Parcel containing irrigated grape vines planted in commercial vineyard form. Parcel may also contain buildings and personal property in conjunction with the vineyard.*

**USE CODES DEFINITION, CONTINUED**

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- 43 **Irrigated Permanent Pasture.** Parcel is primarily used for irrigated permanent pasture and will usually be classified as bench or bottom land according to the county's soil classification series. Dairy farms should be classified in this category, and buildings and personal property may be on the parcel in conjunction with the permanent pasture.
- 44 **Irrigated Row Crops.** Parcel is primarily used for the production of row crops such as potatoes, corn or sugar beets. Parcel may also contain buildings and personal property may be on the parcel in conjunction with the irrigated row crops.
- 45 **Recreational Residential.** Parcel may contain one or more residences or mobile homes, or may be vacant if owner is non-resident. Land area will be forty to one-hundred sixty acres and should clearly be used for a recreational "second home". Generally, this classification will **not** be used on intensive agricultural properties in valleys.

**5 - DRY RURAL**

- 51 **Dry Orchard.** Parcel contains pear, prune, apple or walnut trees planted in commercial orchard form, **not** irrigated. Parcel may contain buildings, and personal property may be on the parcel in conjunction with the trees.
- 52 **Dry Vineyard.** Parcel contains grape vines planted in vineyard form and are **not** irrigated. Parcel may contain buildings and personal property in conjunction with the vines.
- 53 **Dry Classified Land.** Most of the parcel contains soil that is classified as bench or bottom land according to the county's soil classification series, and the parcel is not irrigated. Parcel may contain buildings and personal property in conjunction with its classification.
- 54 **Range.** Most of the parcel contains all remaining forms of non-irrigated, vegetative cover except commercial timber growing land. Such vegetative cover types as grass, brush, or other hardwood types, when not growing on timber growing land, will fall in this category. Solid rock outcroppings or other bare non-productive land will fall into this category. Parcel may contain buildings and personal property in conjunction with its use.
- 55 **Recreational Residential.** Parcel may contain one or more residences or mobile homes, or may be vacant if the owner is non-resident. Land area will be forty to one-hundred sixty acres and should clearly be used for recreational or "second home" purposes. Parcel will be used for non-irrigated purposes such as rangeland, camping, or simply be vacant or steep.

6 - TIMBER

- 61 **Timber: Assessable Old Growth.** Most of the parcel contains timber growing land with original growth timber standing thereon. The timber growing land may actually have more hardwood trees than conifer trees standing, but the highest and best use should be for growing timber. There may be evidence of logging on most of the parcel, but the standing timber is **not exempt** under the law. Parcel may also contain buildings and personal property in conjunction with its use.
- 62 **Timber: Assessable Young Growth (Mature).** Most of the parcel contains timber growing land with young growth timber standing thereon. A substantial portion of the young growth timber **must** have been declared mature by a legally constituted Timber Maturity Board. The timber growing land may actually have more hardwood trees than conifer trees standing, but the highest and best use should be for growing timber. There may be evidence of logging on most of the parcel, but the standing timber is not exempt under the law. Parcel may also contain buildings and personal property in conjunction with its use.
- 63 **Timber: Exempt Young Growth (Immature).** Most of the parcel contains timber growing land with young growth timber standing thereon. A substantial portion of the young growth timber **must not** have been declared mature by a legally constituted Timber Maturity Board, or, if previously declared mature, it has been logged to the extent that timber left standing is **exempt** under the law. The timber growing land may actually have more hardwood trees than conifer trees standing, but the highest and best use for the parcel should be for growing timber. Parcel may also contain buildings and personal property in conjunction with its use.
- 64 **Timber: Exempt Old Growth (Residual).** Most of the parcel contains timber growing land where the original growth timber has been logged to the extent that the timber left standing is **exempt** under the law. Parcel may also contain buildings and personal property in conjunction with its use.
- 65 **Timber: Exempt Old Growth/Young Growth.** Most of the parcel contains timber growing land where the original growth timber has been logged to the extent that the timber left standing is **exempt** under the law, and now contains an adequate stocking of young growth poles. Parcel may also contain buildings and personal property in conjunction with its use.
- 66 **Recreational Residual, Timber Taxable.** Parcel may contain one or more residences or mobile homes, or may be vacant if the owner is non-resident. Land area will be forty to one-hundred sixty acres and should clearly be used for recreational or "second home" purposes. Parcel will be timbered with residual, old growth and/or young growth trees which are taxable.
- 67 **Recreational Residential, Timber Exempt.** Parcel may contain one or more residences or mobile homes, or may be vacant if owner is non-resident. Land area will be forty to one-hundred sixty acres and should clearly be used for recreation or "second home" purposes. Land will be timbered with timber exemption on file.



**USE CODES DEFINITION, CONTINUED**

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**7 - INSTITUTIONAL**

- 70 **Vacant Institutional.** Unimproved land where an institutional use is the highest and best use. Land area may be as high as twenty acres.
- 71 **Church.** Parcel contains improvements devoted to a recognized religion. Parcel may have a church building, rectory, parsonage, retreat, parking lot or nunnery and still fall into this category.
- 72 **School.** Parcel contains improvements primarily devoted to the education of children. This category includes private or public schools and nursery schools, and schools for the handicapped.
- 73 **Hospital.** Parcel contains improvements primarily devoted to the care of the sick on a relatively short-term basis. Buildings in this category must have facilities for surgery, maternity, and intensive care. Animal Hospitals do not fall in this category.
- 74 **Convalescent Hospitals.** Parcel contains improvements primarily devoted to the care of the sick or aged on a relatively long-term basis. Buildings in this category will not have facilities for surgery or maternity, but may have intensive-care units.
- 75 **Rest Homes.** Parcel contains improvements primarily devoted to the care of the aged in more or less of a "boarding house" style. Tenants of rest homes are usually ambulatory and require a minimum of medical care.
- 76 **Orphanage.** Parcel contains improvements primarily devoted to the education, care, room and board of minors. Parcel may contain houses, kitchens, dormitories, gyms, schoolrooms and chapels, but the minor children must live on the premises. Military academies and other boarding schools should be placed in this category.
- 77 **Mortuaries.** Parcel contains improvements devoted to the care and final rites of humans. Parcel may include a parking lot or any other facility necessary to the function of a mortuary.
- 78 **Cemeteries.** Parcel contains improvements primarily devoted to the internment of humans or domestic animals. Parcels in this category include cemeteries, mausoleums or crematoriums.
- 79 **Institutional: Recreational.** Parcels contain improvements primarily owned by and devoted to non-profit service organizations. Buildings such as Grange Halls, Masonic Lodges or Elks Lodges fall into this category.

**USE CODES DEFINITION, CONTINUED**

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**8 - MISCELLANEOUS**

- 81 **Waste.** *Parcels in this category will usually be vacant land that has no apparent economic use. Parcels that are river or river bank, swamp, small off-shore islands or rock would fall into this category.*
- 82 **Right-of-Way.** *Parcels in this category are usually long, narrow strips of vacant land used for ingress and egress from private property to a public road. Private access across land of another, when the access is a strip of land owned in fee, would fall into this category.*
- 83 **Mineral Rights.** *Parcels in this category are merely ownerships in fee of all mineral or gas rights. Parcels of this nature exist whether or not any mineral or gas resources are known to exist.*
- 84 **Timber Rights.** *Parcels in this category are merely ownerships in fee of all timber rights. Parcels of this nature exist whether or not any timber resources are known to exist.*
- 85 **Utilities.** *Parcel contains improvements primarily devoted to use as a service to a group of individuals or the public at large. Mutual water companies, or mutual lighting companies would fall into this category.*