

RESOLUTION 97-1

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY FIRE DISTRICT, COUNTY OF MENDOCINO, STATE OF CALIFORNIA, GOVERNING THE IMPLEMENTATION AND ADMINISTRATION OF THE SPECIAL TAX ENACTED PURSUANT TO ORDINANCE 97-1

WHEREAS, the Board of Directors of the Ukiah Valley Fire District have, subject to the approval of the voters of the District, adopted a special tax as set forth in Ordinance 97-1; and

WHEREAS, by this Resolution, the Directors intend to govern the implementation and administration of said special tax in order to guarantee that the aforementioned special tax shall be applied to the actual use of subject property only within the parameters established by the express terms of the foundational Ordinance 97-1.

NOW, THEREFORE, BE IT RESOLVED by the Directors of the Ukiah Valley Fire District that, pursuant to the express language of Ordinance 97-1, the special tax shall apply to only a single actual use of property subject to taxation. In the event that a subject property has more than one actual use, only the single highest and best use of the property shall be subject to the special tax;

BE IT FURTHER RESOLVED that Ordinance 97-1 does not, in any of its terms, expressly or impliedly authorize the imposition of the special tax upon more than one use of a subject property. Therefore, any taxation of more than one use of subject property shall not be approved by the requisite number of voters of the District as an additional special tax;

BE IT FURTHER RESOLVED that the uses subject to the special tax as set forth in Ordinance 97-1 are hereinafter further defined for purposes of implementing and administering the special tax as follows:

One (1) unit of special tax per contiguous property ownership of...

Orchard -

Property containing commercially planted trees and used in a commercial orchard form.

Vineyard -

Property containing commercially planted vines and used in a commercial vineyard form.

Vacant Land -

Unimproved property whether zoned residential, commercial, industrial or institutional. Also includes unimproved waste land and right-of-ways.

Range Land -

Property containing non-irrigated, vegetative cover as grass or brush. Solid rock outcroppings or other bare non-productive property.

Permanent Pasture - Property used as irrigated permanent pasture.

Row Crops - Property used for the production of row crops.

Two (2) units of special tax per...

Single Family Dwelling - Single family residential structure.

Mobile Home - Mobile home when not in a trailer park.

Three (3) units of special tax per...

Duplex -

Single structure that is capable of housing no more than two families, one above the other, or side-by-side.

Retail Store -

Property containing no more than two separate businesses devoted primarily to the retail sales of consumer goods. Such business as hardware, groceries or department stores are examples.

Office -

Property containing an office building with one or more offices of non-professional use.

School -

Property containing improvements primarily devoted to the education of children. This would include private schools, nursery schools and schools for the handicapped.

Church -

Property containing improvements devoted to a recognized religion.

Rest Home -

Property containing improvements primarily devoted to the care of the aged in more or less a "boarding house" style. Tenants of rest homes are usually ambulatory and require a minimum of medical care.

Four (4) units of special tax per...

Service Shop -

Property containing no more than two separate businesses devoted primarily to consumer services. Such businesses as radio, television and appliance repair are examples.

Professional Building -

Property containing one or more professional offices.

Five (5) units of special tax per...

Service Station -

Property containing a building primarily used as a commercial service station.

Wholesale Outlet -

Property that are primarily used as a wholesale business including businesses such as liquor distributors, soft drink distributors, wholesale lumber yards and wholesale building supply outlets. This would include mini-storage facilities.

Convalescent Hospital -

Property containing improvements primarily devoted to the care of the sick or aged on a relatively long-term basis.

Six (6) units of special tax per Restaurant or Bar -

Property that contain buildings primarily used to house a restaurant or bar.

Seven (7) units of special tax per Theater/Bowling -

Property that is primarily devoted to a commercial recreational use.

Ten (10) units of special tax per...

Light Manufacturing -

Property devoted to the manufacturing of electronics, wines, furniture, cookie factories, welding shops and sheet metal shops. Extraction of minerals from the earth would also be included.

Packing Plant -

Property devoted to packing, packaging or sorting fish, fruit or vegetables.

Junkyard -

Property devoted to auto wrecking, dumps or junk yards.

Hospital -

Property containing improvements primarily devoted to the care of the sick on a relatively short-term basis.

Utilities -

Property 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 are examples.

Fifteen (15) units of special tax per...

Heavy Manufacturing -

Property devoted to the manufacture of lumber, pulp, paper, hardboard or plywood, and planing mills.

Warehousing -

Property devoted to the storage of furniture, bulk oil and gas, truck stops and truck storage and service areas. This definition should not be limited to the storage of the items mentioned above.

(1 + 1 per dwelling unit) units of special tax for...

Multiple Dwelling -

Property containing 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.

Court -

Property containing a motel that has been converted to weekly or monthly rental units.

(1 + 1/2 per rental room) units of special tax for Hotel/Motel -

Property containing a building primarily designed for a hotel or motel.

(2 + 1 per space) units of special tax for Trailer Park -

Property primarily used for the rental of trailer spaces in a developed park.


(5 + 1 per occupancy) units of special tax for Shopping Center -

Property that contain several separate commercial businesses.

BE IT FURTHER RESOLVED that the uses as herein above defined may from time to time be modified, refined, and supplemented by the Directors in such a manner as is reasonably necessary to effect the intent of Ordinance 97-1; provided, however, that no such modification, refinement or supplement shall effect a multiple use tax or otherwise exceed the scope of the foundational ordinance as approved by the people of the District.

The foregoing Resolution 97-1 was PASSED AND ADOPTED, by the Board of Directors of the Ukiah Valley Fire District, County of Mendocino, State of California, at their regular meeting held on February 12, 1997, by the following vote:

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
BOARD MEMBER BUTCHER		X	
BOARD MEMBER HOWARD		X	
BOARD MEMBER LINDLEY	X		
BOARD MEMBER ROWNEY	X		
BOARD MEMBER TAGLIO	X		



Jim Taglio, President

ATTEST:



Mary A. Lindley, Secretary