



GOLD RIDGE FIRE PROTECTION DISTRICT

4500 Hessel Road · Sebastopol, CA 95472

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Proudly serving the communities of Hessel, Twin Hills, Freestone, Fort Ross, Camp Meeker, Bodega, Valley Ford, Bloomfield, Two Rock, Wilmar, San Antonio, and Lakeville

NOTICE & AGENDA OF THE BOARD OF DIRECTORS SPECIAL MEETING To be held on August 16, 2023 – 7pm Location: Station 1 – 4500 Hessel Rd. Sebastopol

Assistance for the disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call the Board Clerk at least 48 hours in advance at (707) 823-1084 so the necessary arrangements can be made.

- 1) **CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
- 2) **ROLL CALL OF DIRECTORS**
- 3) **PUBLIC INPUT:** *At this time, members of the public may address the Board with any item not appearing on the agenda. It is recommended that you limit your comment to 3 minutes or less. Under State Law, matters presented under this item cannot be discussed or acted upon by the Board at this time.*
- 4) **PUBLIC HEARING FOR CONSIDERATION AND DETERMINATION OF THE SPECIAL TAX TO BE LEVIED ON EACH PARCEL OF REAL PROPERTY WITHIN THE DISTRICT DURING FISCAL YEAR 2023/2024 PURSUANT TO VOTER-APPROVED DISTRICT ORDINANCE NOS. 96/97-1, 08/09-1, AND 19/20-1.**
- 5) **ACTION ITEMS:**
 - a) Resolution 23/24-03 Determining the tax rates to be imposed on each parcel of real property within the District during the fiscal year 2023/2024. (**Action Item**)
- 6) **ADJOURNMENT INTO CLOSED SESSION:**
 - a) The Board will meet in closed session to discuss the following: Anticipated Litigation (one case) (Government Code section 54956.9(b)).
- 7) **RECONVENE OPEN SESSION:** (*Report on closed session if applicable*)
- 8) **GOOD OF THE ORDER:**
- 9) **ADJOURNMENT:**

Materials related to an item on this agenda submitted to the Gold Ridge Fire Protection District after the distribution of the agenda & packet are available for public inspection at the administrative office located at 4500 Hessel Road, Sebastopol, CA during normal business hours.

RESOLUTION NO.: 23/24-03
DATED: August 16, 2023

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
GOLD RIDGE FIRE PROTECTION DISTRICT AFTER PUBLIC HEARING FOR
CONSIDERATION AND DETERMINATION OF THE SPECIAL TAX TO BE LEVIED
ON EACH PARCEL OF REAL PROPERTY IN THE DISTRICT DURING
FISCAL YEAR 2023/2024 PURSUANT TO VOTER-APPROVED DISTRICT
ORDINANCE NOS. 96/97-1, 08/09-1, AND 19/20-1**

WHEREAS, in the election on March 4, 1997, the voters of the Gold Ridge Fire Protection District (“District”) approved Measure E, District Ordinance No. 96/97-1, to levy a special tax based on \$5.00 per unit of risk assigned to each parcel of real property in the District, and

WHEREAS, in the election on November 4, 2008, the voters of the District approved Measure O, District Ordinance No. 08/09-1, to levy an additional special tax in the amount of \$45.00 on all improved parcels of real property in the District, and

WHEREAS, in the election on November 5, 2019, the voters of the District approved Measure E, District Ordinance No. 19/20-1, to levy an additional special tax based on a specific tax rate categories adjusted for inflation on each parcel of real property in the District, and

WHEREAS, Section VI of District Ordinance No. 96/97-1 and District Ordinance No. 19/20-1 requires that each year the District Board of Directors request a report from the Sonoma County Auditor/Controller/Treasurer/ Tax Collector (ACTTC) and hold a public hearing thereon to consider and determine the rate of special tax to be levied on each parcel of real property in the District during each year, and

WHEREAS, the District complied with publication and posting requirements for a public hearing on August 16, 2023, to consider and determine the rate of special tax to be levied on each parcel of real property in the District, and

WHEREAS, on August 16, 2023, the District Board of Directors conducted a public hearing for consideration and determination of the special tax to be levied on each parcel of real property in the District during Fiscal Year 2023/2024.

NOW, THEREFORE, THE DISTRICT BOARD OF DIRECTOR HEREBY FINDS, RESOLVES AND ORDERS THE FOLLOWING:

1. At a properly noticed public hearing on August 16, 2023, the District Board of Directors reviewed the parcel listing report provided by the Sonoma County ACTTC and considered all public comment and other input concerning any proposed revisions in the amount of special tax to be levied on each parcel of real property in the District during Fiscal Year 2023/2024.

2. Pursuant to District Ordinance No. 96/97-1 and District Ordinance No. 19/20-1, the District Board of Directors finds and declares that it has considered and determined the amount of special tax to be levied on each parcel of real property in the District and annotated accordingly the parcel listing report provided by the Sonoma County ACTTC to create the District Fiscal Year 2023/2024 tax roll.

3. The District Board of Directors directs the Chairman of the Board of Directors and District Clerk to deliver forthwith the District Fiscal Year 2023/2024 tax roll to the Sonoma County ACTTC for preparation of the District direct charge list for the Fiscal Year 2023/2024 property tax bills.

THE FOREGOING RESOLUTION was introduced at a regular meeting of the District Board of Directors on August 16, 2023, by Director _____, who moved its adoption, seconded by Director _____, and ordered adopted by the following roll call vote:

DIRECTORS: Gloeckner _____ Carinalli _____ Petersen _____
Petrucci _____ Lachman _____ Warburg _____ Tachouet _____

AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____

WHEREUPON, the Chairman of the board declared the foregoing Resolution adopted, and **SO, ORDERED**.

By: _____
Chairman of the Board

By: _____
Clerk of the Board

Gold Ridge Fire Protection District Tax Code 53200
Units of Risk Assessment 2023-24
\$5/Unit of Risk

Use Code	Description	Units of Risk
0	VACANT RES. LOT UNDEVELOPED	1.0000
1	VACANT RES LOT DEVELOPED	1.0000
2	VACANT RES LOT W/PROBLEMS	1.0000
3	VACANT RES. LOT UNUSABLE	1.0000
4	WILDCAT SUBDIVISION LOT	1.0000
5	LOT WITH MISC. IMPROVEMENTS	1.0000
6	RAW SUBDIVISION LAND	1.0000
10	SINGLE FAMILY DWELLING	4.0000
11	CONDOMINIUM UNIT	4.0000
13	S.F.D. / NON CONFORMING USE	4.0000
14	SFD W/ SECONDARY USE	4.0000
15	LIVING UNIT IN PLANNED UNIT	4.0000
16	MOBILE HOME ON URBAN LOT	4.0000
21	ONE DUPLEX	8.0000
22	TWO SFD ON A SINGLE LOT	8.0000
23	SFD WITH GRANNY UNIT	8.0000
31	ONE TRIPLEX	12.0000
32	THREE UNITS OR MORE	12.0000
34	ONE FOURPLEX	12.0000
35	FOUR UNITS OR MORE	16.0000
40	VACANT LOT FOR APARTMENTS	1.0000
41	5-10 RES UNITS SINGLE BUILDING	5.0000
42	5-10 RES UNITS MULT. BUILDINGS	7.0000
43	11-20 RES UNITS SINGLE BUILDING	4.0000
44	11-20 RES UNITS MULT BUILDINGS	4.0000
46	41-100 RES UNITS	4.0000
50	VACANT RURAL RESIDENTIAL LOT	1.0000
51	RURAL RESIDENTIAL W/SFD	4.0000
52	RURAL RES W/ TWO OR MORE SFD	8.0000
53	RURAL RES. LAND W/UTILITIES	1.0000
54	RURAL RES W/MISC IMPROVEMENTS	1.0000
55	RURAL RES W/ SECONDARY USE	4.0000
56	RURAL RES LOT W/ MOBILE HOME	4.0000
57	Rural Residentail - SFD w / Granny Unit	8.0000
60	MOTEL/LESS THAN 50 UNITS	16.0000

Use Code	Description	Units of Risk
62	Motel / les than 50 units (some kitchens)	16.0000
63	MOTEL 0-50 W/ KITCHEN	16.0000
64	Motel / less than 50 units w / shops	16.0000
66	BED & BREAKFAST INN	16.0000
70	Hotel w/o restaurant	16.0000
71	HOTEL W/RESTAURANT	16.0000
78	Rooming house, convent, rectory	4.0000
80	COMMON AREA NO STRUCTURES	1.0000
81	COMMON AREA W/ STRUCTURES	4.0000
82	COMMON AREA: ROADS & STREETS	0.0000
90	MOBILE HOME PARKS	5.0000
91	OVERNIGHT PARK	5.0000
92	MOBILEHOME PARK W/OVERNIGHT AREA	5.0000
93	Trailer Park (resort Type)	5.0000
95	MOBILE HOME ON RENTAL SITE	4.0000
97	MOBILE HOME W/O LAND (IN PARK)	4.0000
100	VACANT COMM. LAND UNDEVELOPED	1.0000
101	VACANT COMM. W/ UTILITIES	1.0000
102	VACANT LAND WITH PROBLMES	1.0000
110	SINGLE STORY STORE	5.0000
111	MULTIPLE STORY STORE	5.0000
112	MULTIPLE STORES IN ONE BUILDING	5.0000
113	STORE W/ RESIDENTIAL UNIT	9.0000
114	Convenience Store	5.0000
115	GND FLOOR STORE/2ND FLOOR OTHER	5.0000
119	Altteranate use STORE	5.0000
120	ONE STORE & ONE OFFICE	5.0000
121	MULT COMBINATION STORE/OFFICE	5.0000
140	GROCERY STORE	5.0000
141	SUPERMARKETS	5.0000
150	REGIONAL SHOPPING CENTER	5.0000
152	NEIGHBORHOOD SHOPPING CENTER	5.0000
154	IND PARCEL IN COMMUNITY CENTER	5.0000
156	SHOPPING CENTER COMMON AREA	5.0000
170	1 STORY OFFICE BUILDING	5.0000
171	TWO STORY OFFICE BUILDING	5.0000
175	TWO STORY OFC W/WAREHOUSE	5.0000
190	MEDICAL OFFICES	5.0000
191	DENTAL OFFICES	5.0000

Use Code	Description	Units of Risk
192	MEDICAL DENTAL COMPLEX	5.0000
193	VETERINARY HOSPITAL	5.0000
198	PROFESSIONAL OFFICE CONDOMINIUM	5.0000
200	COMMERCIAL COMMON AREA	1.0000
201	MISCELLANEOUS MULTIPLE USES	5.0000
202	COMMON USE: NO CATEGORY	5.0000
203	UNDEFINED COMMERCIAL SHELL	5.0000
210	RESTAURANT	5.0000
213	Coctail Lounge Bar	5.0000
214	FAST FOOD RESTAURANT	5.0000
240	BANKS	5.0000
250	FULL SERVICE GAS STATION	5.0000
251	SELF SERVICE STA/NO REPAIR FAC	5.0000
253	TRUCK TERMINAL	4.0000
254	FUEL BULK PLANT	5.0000
255	SERVICE STATION MINI MART	8.0000
259	GAS STATION ALTERNATE USE	5.0000
261	AUTO SALES W/O SERVICE CENTER	5.0000
280	AUTO & TRUCK REPAIRS & ACC.	5.0000
281	BRAKE SHOPS (TIRES, BRAKES, ETC)	5.0000
290	RETAIL NURSERIES	5.0000
291	WHOLESALE NURSERY	5.0000
301	INDUSTRIAL LAND UNDEVELOPED	1.0000
302	VACANT INDUSTRIAL LAND W/UTIL	1.0000
310	LIGHT INDUSTRIAL & MANUFACTURING	5.0000
311	LIGHT INDUSTRIAL WITH HOUSE	5.0000
320	WAREHOUSING ACTIVE	5.0000
321	WAREHOUSING - INACTIVE	5.0000
323	WAREHOUSING YARD	5.0000
329	MINI WAREHOUSE	5.0000
330	LUMBER MILLS	5.0000
331	RETAIL LUMBER YARD	5.0000
332	SPECIALTY LUMBER PRODUCTS	5.0000
340	Packing Plant	5.0000
350	FRUIT & VEGETABLE PLANTS	5.0000
351	Meat products	5.0000
352	WINERY	5.0000
353	WINERY W/ VINYARDS	5.0000
354	OTHER FOOD PROCESSING PLANT	5.0000

Use Code	Description	Units of Risk
360	Feed and Grain Mill	5.0000
361	RETAIL FEED & GRAIN SALES	5.0000
370	HEAVY INDUSTRY	5.0000
380	MINERAL PROCESSING	5.0000
381	SAND & GRAVEL	5.0000
391	INDUSTRIAL COMMON AREA	5.0000
392	MISC MULTIPLE USE/NO DOMINATE	5.0000
393	INDUSTRIAL USE: NO CATEGORY	5.0000
400	LAND COVERTING TO VINEYARD OR ORCHARD	1.0000
401	LAND CONVERTING TO VINEYARD OR ORCHARD W/RES	4.0000
410	Irrigated orchard	1.0000
411	IRRIGATED ORCHARD W/ RESIDENCE	4.0000
420	IRRIGATED VINYARD	1.0000
421	IRRIGATED VINYARD W/ RESIDENCE	4.0000
422	IRRIGATED VINYARD PPV	1.0000
423	IRRIGATED VINYARD PPV W/ RES	4.0000
425	IRRIGATED VINEYARD W/MFD HOME	4.0000
426	IRRIGATED PREMIUM VINEYARD W/MFD HOME	4.0000
430	Irrigated vines and brush fruit	1.0000
431	IRRIGATED BUSH FRUIT W/RES	4.0000
450	IRRIGATED FIELD CROPS	1.0000
460	Irrigated pasture	1.0000
461	IRRIGATED PASTURE W/ RESIDENCE	4.0000
470	DAIRY	4.0000
471	DAIRY WITH RESIDENCE	4.0000
476	DAIRY W/MFD HOME	4.0000
480	CHICKEN RANCH	4.0000
481	CHICKEN RANCH W/ RESIDENCE	4.0000
483	Other poultry ranch with residence	4.0000
485	CHICKEN RANCH W/MFD HOME	4.0000
486	Other poultry ranch W/MFD HOME	4.0000
500	HORSE RANCH	4.0000
501	HORSE RANCH W/RES	4.0000
502	HORSE RANCH W/2 OR MORE RES	8.0000
506	HORSE RANCH W/MFD HOME	4.0000
510	NON IRRIGATED ORCHARD	1.0000
511	NON IRRIGATED ORCHARD W/ RES	4.0000
516	Non-irrigated orchard W/MFD HOME	4.0000
520	NON IRRIGATED VINEYARD	1.0000

Use Code	Description	Units of Risk
521	NON IRRIGATED VINYARD W/ RES	4.0000
522	NON IRRIGATED VINYARD PPV	1.0000
523	NON IRRIGATED VINYARD PPV W/ RES	4.0000
526	NON IRRIG VINYARD PPV W/ MOBILE	4.0000
530	Field crops	1.0000
531	FIELD CROPS W/RES	4.0000
540	PASTURE	1.0000
541	PASTURE W/ RESIDENCE	4.0000
546	PASTURE W/ MOBILE HOME	4.0000
547	PASTURE W/MISC IMPS	4.0000
551	REDWOOD W/RES OR MFD HOME	4.0000
552	Fir	1.0000
554	MIXTURE	1.0000
555	MIXTURE W/RES OR MFD HOME	4.0000
556	TIMBER PRESERVE ZONE/LIST A	1.0000
557	TIMBER PRESERVE ZONE/LIST B	1.0000
559	AG PRESERVE AND TPZ	1.0000
560	HARDWOODS & CHAPARRAL	1.0000
561	HARDWOODS & CHAPARRAL W/ RES	4.0000
567	HARDWOODS & CHAPARRAL W/MISC IMPS	1.0000
570	WASTELAND	1.0000
580	TIDELAND	1.0000
590	SPECIALTY FARMS	4.0000
592	Equestrian Facilities	4.0000
600	SKATING RINK (ROLLER OR ICE)	5.0000
601	INDOOR TENNIS OR RACKET CENTER	5.0000
602	HEALTH SPA OR CLUB	5.0000
610	SWIM CENTER	5.0000
611	RECREATIONAL CENTER	5.0000
612	TENNIS COURT	5.0000
630	BOWLING ALLEY	5.0000
640	CLUBS & LODGE HALLS	5.0000
661	9 HOLE PUBLIC GOLF COURSE	5.0000
680	Non- profit organization camp	5.0000
681	OTHER PRIVATELY OWNED CAMP	5.0000
690	PRIVATELY OWNED PARK	4.0000
710	CHURCHES	5.0000
711	OTHER CHURCH PROPERTY	5.0000
720	PRIVATE SCHOOL	5.0000

Use Code	Description	Units of Risk
722	SPECIAL SCHOOL	5.0000
750	SFD CONVERTED TO RES CARE FACILITY	5.0000
751	REST HOMES	5.0000
752	HOME FOR HANDICAPPED (PHYS/MENTAL/ETC)	5.0000
770	CEMETARIES	5.0000
778	Zero-valued cemetery property	1.0000
780	VOLUNTEER FIRE DEPARTMENT	1.0000
800	MISCELLANEOUS PROPERTY	1.0000
810	UTILITY SBE VALUED	1.0000
811	Utility water company	1.0000
812	Mutual water company	1.0000
820	PROPERTY PRODUCING MINERALS	5.0000
821	MINING RIGHTS	1.0000
850	RIGHT OF WAY	1.0000
851	PRIVATE ROAD	1.0000
860	WELL SITE	1.0000
862	SPRING OR OTHER WATER SOURCES	1.0000
891	PARKING LOT: NO FEE	1.0000
892	PARKING GARAGE	4.0000
902	MILITARY INSTALLATION	0.0000
910	VACANT STATE LANDS	0.0000
916	MISCELLANEOUS STATE PROPERTY	0.0000
920	VACANT COUNTY LAND	0.0000
923	COUNTY PARKS & OTHER RECREATION	0.0000
925	COUNTY FLOOD CONTROL/WATER AGENCY	0.0000
927	MISC COUNTY PROPERTY	0.0000
930	VACANT CITY LAND	0.0000
931	CITY BUILDING	0.0000
933	CITY PARK / OTHER RECREATION FAC	0.0000
934	MUNICIPAL UTILITY PROPERTY	0.0000
937	MISC. CITY PROPERTY	0.0000
938	CITY PROP OUTSIDE CITY BOUNDS	0.0000
940	SCHOOL DISTRICT PROPERTY	0.0000
941	FIRE DISTRICT PROPERTY	0.0000
942	MISCELLANEOUS DISTRICTS	0.0000
948	WATER DISTRICT PROPERTY	0.0000

**Gold Ridge Fire Protection District Tax Code 53202
Special Tax Adjustment 2023-24**

Summary of Tax Revenue Sources

Tax	Rate	Unit
1997 Tax	\$5	per unit of risk - typical family home is 4 units
Measure O	\$45	per improved parcel
Measure E	\$200	per residential property
	\$300	per commercial property = \$0.14 per sq. ft.
	\$100	per other parcel i.e. vacant
	\$50	for pastureland

The three taxes combined, when applied to a typical single-family home totals \$265 annually.

Special Tax Authorization and Limit – Section VI of Ordinance 19/20-1

The Board of Directors is authorized to impose and levy the additional special tax each year on each parcel of real property within the District, except parcels of real property owned by a federal, state, or local agency, based on the use or right of use of the parcel and for the purpose stated in Section IV of this Ordinance. As shown in Attachment “A” to this Ordinance, the special tax may be levied at a rate not to exceed \$200.00 per assessor's parcel number plus \$100.00 per additional unit or site for residential and lodging properties; \$300.00 per assessor's parcel plus \$0.14 per square foot for commercial, industrial and warehouse property; \$50.00 for pastureland; and \$100.00 per assessor's parcel for other agricultural and vacant land. In accordance with Section 53739 of the California Government Code, the rate shall be adjusted each year for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code and applied by the District to its appropriations limit. The special tax shall be imposed annually until repealed in accordance with the schedule set forth in Exhibit “A,” attached hereto and incorporated herein by this reference. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this Ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

Year	Inflation Adjustment				
	Factor	\$200.00	\$300.00	\$100.00	\$ 50.00
20/21	1.02900	\$ 205.80	\$ 308.70	\$ 102.90	\$ 51.45
21/22	1.04186	\$ 214.41	\$ 321.62	\$ 107.21	\$ 53.60
22/23	1.08130	\$ 231.85	\$ 347.77	\$ 115.92	\$ 57.96
23/24	1.03886	\$ 240.86	\$ 361.28	\$ 120.43	\$ 60.21

Report and Hearing on Special Tax – Section VI of Ordinance 19/20-1

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this Ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

EXHIBIT A

**GOLD RIDGE FIRE PROTECTION DISTRICT TAX CODE 53202
(19/20-01) SPECIAL TAX PARCEL - USE CODES**

USE CODE SUMMARIES	RATE PER APN	RATE PER ADDITIONAL UNIT/SITE
RESIDENTIAL	\$200.00	\$100.00
COMMERCIAL/INDUSTRIAL	\$300.00	plus \$0.14 per square foot
OTHER	\$100.00*	\$0.00
PASTURE	\$50.00	\$0.00

* Contiguous parcels totaling less than one acre with same owner will be charged only \$100.00

USE CODE CLASSIFICATION DETAILS (as adopted and amended by the County of Sonoma)

RESIDENTIAL	0010, 0013, 0014, 0016, 0021, 0022, 0023, 0032, 0034, 0035, 0042, 0051, 0052, 0055, 0056, 0057, 0062, 0064, 0090, 0093, 0095, 0411, 0421, 0423, 0461, 0471, 0481, 0483, 0486, 0511, 0516, 0541, 0546, 561, 011, 031, 044, 060, 066, 401, 426, 431, 476, 485, 501, 506, 523, 531, 551
COMMERCIAL/INDUSTRIAL	0110, 0111, 0112, 0113, 0114, 0120, 0140, 0170, 0210, 0210, 0280, 0281, 0290, 0291, 0301, 0302, 0310, 0311, 0320, 0351, 0353, 0354, 0360, 0381, 0590, 0592, 0602, 0640, 0680, 0710, 720, 750, 751, 0752, 0770, 71, 119, 201, 202, 203, 213, 250, 251, 253, 254, 255, 329, 330, 332, 352, 361, 380, 393, 611, 661, 681, 690, 711, 722, 892
PASTURE	0540, 460
OTHER	0000, 0001, 0002, 0003, 0005, 0050, 0053, 0054, 0100, 0101, 0323, 0392, 0400, 0410, 0420, 0422, 0425, 0470, 0500, 0502, 0510, 0520, 0547, 0555, 0560, 0561, 0570, 0811, 0812, 0820, 0850, 0851, 0860, 0925, 102, 004, 080, 081, 401, 480, 530, 554, 556, 557, 559, 567, 580, 780, 810, 862