

MAR 09 2012

By MARK CHURCH Chief Elections Officer

RESOLUTION NO. 071831

DEPUTY CLERK

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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RESOLUTION ADOPTING A SPECIAL PARCEL TAX AT AN ANNUAL RATE NOT TO EXCEED \$65 PER PARCEL FOR EXTENDED POLICE AND STRUCTURAL FIRE PROTECTION SERVICES IN COUNTY SERVICE AREA NO. 1, TO BE LEVIED IN EACH OF THE NEXT FOUR FISCAL YEARS, UPON VOTER APPROVAL

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that :

WHEREAS, the Board does hereby determine that in order to maintain present levels of extended police and structural fire protection services in County Service Area No. 1, it is necessary to impose a special tax pursuant to the provisions of California Government Code Section 50075 et seq.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED as

follows:

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Section 1: For the next four fiscal years, commencing with FY 2012-13 and concluding with FY 2015-16, an annual special tax is hereby imposed on property within the boundaries of County Service Area No. 1 as identified in Exhibit B, and per the tax schedule in Exhibit A, attached hereto and incorporated herein by reference. Pursuant to Section 50075.1(a) of the Government Code, the proceeds of the special tax shall be spent only on extended police and structural fire protection services in County Service Area No. 1. Pursuant to Section 50075.1(b) of the Government Code, proceeds of the

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special tax shall be used for no other purpose.

Pursuant to Section 50075.1(c) of the Government Code, the County shall create an account into which the proceeds of this tax shall be deposited.

Pursuant to Sections 50075.1(d) and 50075.3 of the Government Code, the chief fiscal officer of the County shall file an annual report with the Board of Supervisors each year following imposition of the tax which report shall contain a description of the amount of funds collected and expended and the status of any project required or authorized to be funded as identified in this measure, if any.

Section 2: Prior to levying a special tax in any fiscal year, the Board of Supervisors shall conduct a public hearing on the proposed tax. Notice of the time, date and place of hearing shall be published pursuant to Government Code 6061, published once in a newspaper of general circulation in the County Service Area No. 1. Following said hearing, the Board shall adopt a resolution fixing the amount of tax to be raised and the rate for the parcel tax, up to the maximum rate of \$65 per parcel. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

Section 3: At the time of adoption of its annual budget, the Board shall determine the precise amount of the special tax, if any, to be imposed during the ensuing fiscal year.

Section 4: The special tax herein shall be imposed commencing July 1, 2012, and shall be collected by the San Mateo County Tax Collector at the same time along with, and shall be subject to the same penalties as general ad valorem property taxes

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collected by said Tax Collector. The tax and penalties shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

Section 5: The Board may from time to time adopt regulations necessary for the enforcement and administration of the special tax provided for herein. Such regulations shall be consistent with the purpose and intent of this resolution.

Section 6: If any section of this resolution is held invalid or unenforceable by the final judgments of any court, then that section may be amended by the Board by a majority vote to conform with the judgments of such court, provided such amendment is consistent with the purpose and intent of this resolution.

Section 7: If any section, subsection, sentence, phrase or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this resolution.

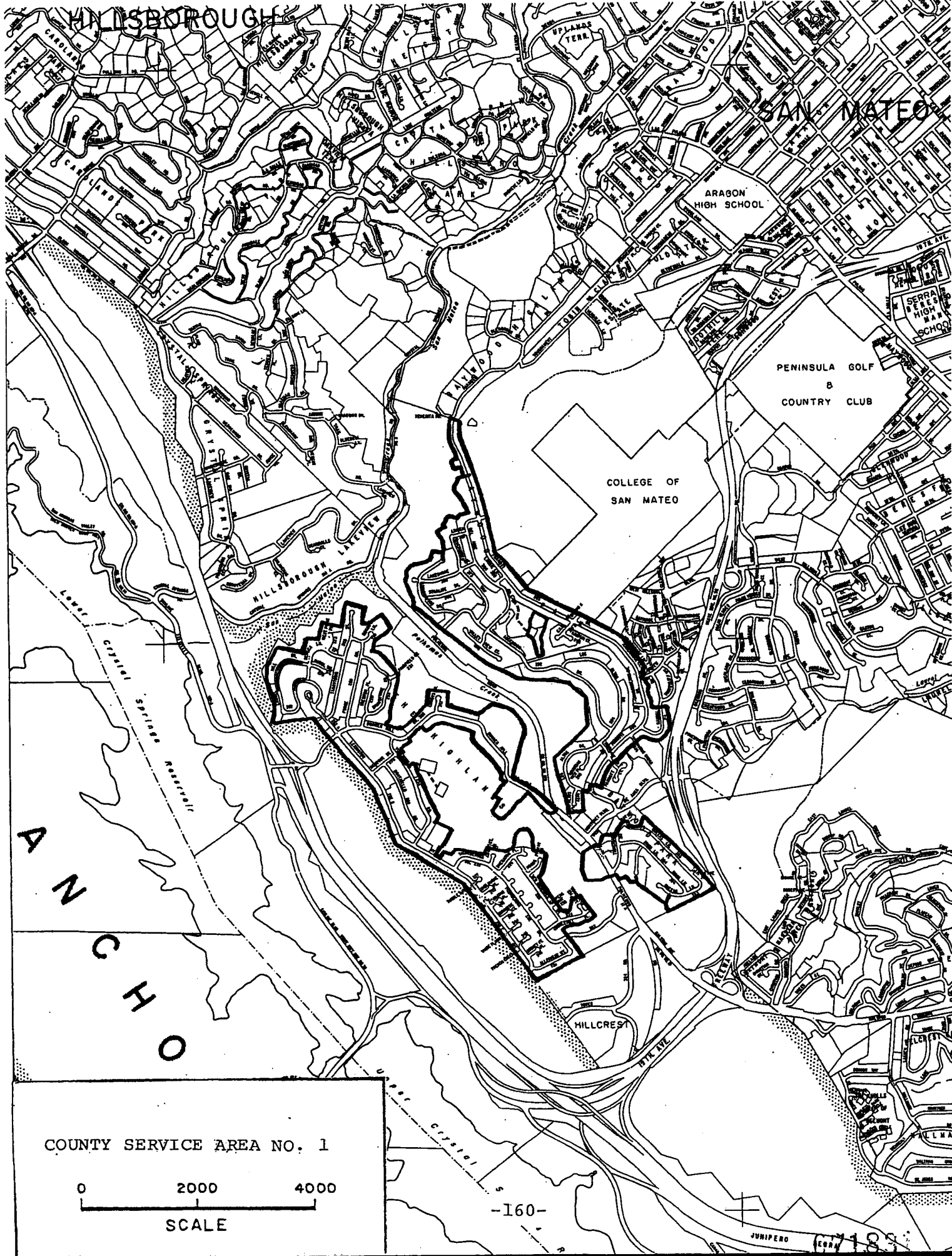
Section 8: This resolution shall be submitted to the voters of County Service Area No. 1 at an election to be conducted on June 5, 2012 within said Area, and shall take effect immediately upon its confirmation by two-thirds (2/3rds) of the voters voting upon the ballot measure at said election.

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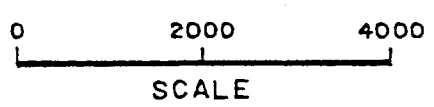
EXHIBIT A

Parcels of real property within the San Mateo County Service Area No. 1, not exempted by law from ad valorem property taxes, shall be taxed according to the following schedule but not to exceed the rate set forth below:

<u>Type of Property</u>	<u>Maximum Amount Per Year</u>
All parcels not exempted by law from ad valorem property taxes	\$65.00 per parcel



COUNTY SERVICE AREA NO. 1



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