

ORDINANCE NO. 2024-01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE GREATER HAYFORK VALLEY PARK AND RECREATION DISTRICT AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX ON REAL PROPERTY LOCATED WITHIN THE DISTRICT TO SUSTAIN PARK AND RECREATION SERVICES

NOW, THEREFORE BE IT ORDAINED BY THE GREATER HAYFORK VALLEY PARK AND RECREATION DISTRICT (“DISTRICT”) AS FOLLOWS:

SECTION 1: Purpose and Intent. The Greater Hayfork Valley Park and Recreation District’s ability to manage, operate, maintain, and improve Hayfork Park and Pool and provide park and recreation services depends upon the availability of funds to support those services. The amount of revenue available to the District from existing sources is inadequate to meet the District’s ability to fund recreation and park services to District residents in the manner consistent with the Recreation and Park District Law (California Public Resources Code Section 5780 et. seq). The purpose and intent of the special tax is as follows:

A. To provide annual budget support to fund ongoing management, operation, maintenance, and improvement to Hayfork Park and Pool, consistent with the needs of the community and Recreation and Park District Law.

B. To provide for a Reserve Fund for capital replacement and emergency expenditures to be built over time as part of the annual budget adopted each year at a public meeting of the District Board.

SECTION 2. Authority. This Ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B, Section 4, and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, as applicable.

SECTION 3: Definitions.

“Board” means Board of Directors of the Greater Hayfork Valley Park and Recreation District.

“District” means the Greater Hayfork Valley Park and Recreation District in Trinity County, California.

“CPI” means the annual percentage change in the California Consumer Price Index (CPI) for

“All Urban Consumers” published by the State of California Department of Industrial Relations. In the event this index ceases to be published, the CPI shall be another index that is reasonably comparable.

“Current Tax” means the existing parcel tax collected by the District, approved in 1989 (Measure “A” Greater Hayfork Valley Park and Recreation District General Tax, contained in Ordinance No. 90-01).

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Taxable Parcels” means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Trinity, or an assessment of a structural property on the unsecured tax rolls of the County of Trinity..

SECTION 4: Special Tax Rate. Land parcels to be taxed under this ordinance shall be defined as any taxable parcel of land, wholly or partially located within the District as defined by the boundaries of Tax Rate Areas for which the Trinity County Assessor has assigned an Assessor’s parcel number. The District shall review Tax Rate Area information to ensure that all parcels within the District are property enumerated and regularly work with Trinity County to promptly correct any errors.

For the initial Fiscal Year, July 1, 2025 through June 30, 2026 (the "Base Year"), the Special Tax shall be levied upon property in the amount, herein called the “Base Year Amount”: \$30.00 per parcel.

For the Fiscal Year beginning July 1, 2025, and annually thereafter, the Board may elect to impose a lesser special tax than the authorized maximum special tax rate applicable for the Fiscal Year. If necessary to meet expenses, the Board may adjust the actual special tax rate during a Fiscal Year so long as the actual special tax rate does not exceed the maximum allowable special tax rate for that Fiscal Year. If the Board elects to impose a lesser special tax in a Fiscal Year, then in any later Fiscal Year the Board may elect to impose up to the full authorized maximum special tax rate that would have otherwise been levied.

SECTION 5: Exemption from Special Tax. Certain Assessor’s Parcels that are exempt from property tax shall also be exempt from the District special tax and include parcels that are public lands, schools, other non-taxable parcels and low-value properties. Two additional specific exemptions from the special tax were approved by the District voters on November 5, 2024, as follows:

- A. Hardship Exemption - to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for “Acutely Low”, “Extremely Low”, or “Very Low” income, to apply to the District Board for a partial or complete exemption from payment of the tax. The owners of such parcels shall submit an

application form annually, for each year the exemption is claimed, as established in **ATTACHMENT A** to this Ordinance, to the District Board, providing the owner(s) name and address, number of household members, income verification for the previous year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for the exemption per HUD Guidelines. Policies and procedures and revisions to the application form that may be necessary to carry out this exemption shall be approved by Resolution at a public meeting by the District Board.

- B. Contiguous Parcel Exemption - to allow that resident landowners with Assessor's Parcels which are residence-contiguous, undeveloped, held under identical ownership, and used solely for agricultural purposes, shall be treated as a single parcel for purposes of this special tax. Upon adoption of the Ordinance, the owner(s) of such Assessor's Parcels shall submit to the District Board a declaration form, as established in **ATTACHMENT B** to this Ordinance, providing the owner(s) name and address, property maps, and deed and title information that sufficiently demonstrate that the applicant is the owner of record or trustee of the owner of record with Power of Attorney for the owner of record for all of the contiguous properties. Policies and procedures and revisions to the declaration form that may be necessary to carry out this exemption shall be approved by Resolution at a public meeting by the District Board. The Board Secretary shall be notified of changes to ownership by the property owner following any sale/transfer of contiguous parcels. The District Board reserves the right to request an updated declaration from the landowner no less than once every five years.

Section 6: Annual Adjustment. In each subsequent year and as part of a duly noticed public hearing, the District Board may choose to adopt an inflation adjustment factor by resolution to increase the maximum special tax rate by an amount equal to the annual percentage change, if any, in the California Consumer Price Index (CPI) for "All Urban Consumers" published by the State of California Department of Industrial Relations, up to a maximum annual increase of three (3.0) percent. An inflationary adjustment may be applied annually to account for inflation-related increases in the cost of providing park and recreation services. This factor is the maximum that the special tax could be adjusted in a fiscal year. The District Board can adopt a lower adjustment factor or forgo the adjustment at the Board's discretion. The specific index to be used is published by the State of California Department of Industrial Relations readily available on the web at <https://www.dir.ca.gov/OPRL/CAPriceIndex.htm>.

In adjusting the special tax imposed as specified in Section 4 of this ordinance, the District Board shall make findings indicating that costs have risen for the twelve (12) month period ending December 31 of the preceding year and that the District will not be able to ensure that the same level of service will be available to people and property within District without applying the annual adjustment approved by the voters.

SECTION 7: Special Tax Roll. Each year, prior to the due date imposed by the Trinity County Auditor-Controller, the District Board shall adopt by resolution the special tax roll specifying the special tax amount for each taxable parcel. The resolution shall include at a minimum the authority under which the special tax is imposed and collected. An electronic file containing the information from the special tax roll and in the form that is required by the Trinity County Auditor-Controller, along with a copy of the adopted resolution, shall be delivered to the Trinity County Auditor-Controller on or before the due date to be included with the County property tax bills.

SECTION 8: Collection. If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax. The special tax is due from each owner of record of a parcel within the District as reflected upon the rolls of the County Assessor at the same time as the ad valorem property tax is due and is to be collected in the same manner. The Trinity County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall constitute a debt to the District. Trinity County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the District Trust Fund.

SECTION 9: Delinquency. To any amount of the special tax created by this ordinance that becomes delinquent, the Trinity County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

SECTION 10: Annual Report. The District shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3.

The annual report shall include, but is not limited to, all of the following:

- A statement indicating the specific purposes of the special tax.
- A statement that the proceeds were applied only for recreation and park services to District residents in a manner consistent with the Recreation and Park District Law (California Public Resources Code Section 5780 and following), which includes the services enumerated in Section 5786, in particular to manage, operate, maintain, and improve Hayfork Park and Pool.
- Enumeration of the account into which the proceeds have been deposited.
- The amount of funds collected and expended.

- The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

SECTION 11: Interpretation and Amendment. Interpretations may be made by the Board by resolution for the purpose of clarifying any vagueness or ambiguity as it relates to the special tax or this Ordinance. The Board may amend this ordinance at any time; provided, however, that any ordinance amendment that increases the special tax rate above the rate approved by the voters at the November 5, 2024 election shall become effective only if approved by a two-thirds vote of the District voters voting on the issue.

SECTION 12: Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the District Board hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

SECTION 13. Appeals. Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the tax is levied. The appeal shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

SECTION 14. Validation. Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void or annul this ordinance or the approval of the special tax or increase in the spending limitation pertaining to the special tax shall be commenced, if at all, within 60 days of the date of the effective date of this ordinance.

SECTION 15. Repeal of Current Tax. The District at present time collects revenues from a previously approved parcel tax, 1989 Measure "A" Greater Hayfork Valley Park and Recreation District General Tax, contained in Ordinance No. 90-01. This tax shall be repealed and replaced entirely upon the approval of the new special tax. Should this ordinance not be approved by the voters, the current tax will remain in full force and effect.

SECTION 16: Effective Date. This Ordinance shall become effective the day following its approval by two-thirds of the District's qualified voters voting on its approval at the election held on November 5, 2024. The authority to levy the tax imposed shall continue until this Ordinance is repealed.

APPROVED, by a two-thirds vote of the voters of the Greater Hayfork Valley Park and Recreation District at the election held on November 5, 2024, and so ordered.

ATTEST:

President, Board of Directors
Greater Hayfork Valley Park and Recreation District

Board Secretary, Board of Directors

ATTACHMENT A:

HARDSHIP EXEMPTION APPLICATION FORM
GREATER HAYFORK VALLEY PARK AND RECREATION DISTRICT

POLICY: The Greater Hayfork Valley Park and Recreation District has established, by Ordinance 2024-01, Section 5, a Hardship Exemption “to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for “Acutely Low”, “Extremely Low”, or “Very Low” income, to apply to the District Board for a partial or complete exemption from payment of the tax” by submitting this Hardship Exemption Form (Attachment A). This form must contain the owner(s) name and address, number of household members, income for the preceding year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for this exemption per income limit guidelines. Income limits are revised annually in July to reflect changing HUD guidelines.

Guidelines: The official State Income Limits for all counties are posted at the Department of Housing and Urban Development (HUD) website:
<https://www.huduser.gov/portal/datasets/il.html>.

I declare that my income meets the “Acutely Low”, “Extremely Low”, or “Very Low” guidelines and for that reason I wish to apply for an exemption of payment of the Greater Hayfork Valley Park and Recreation District special tax for the tax year 20__.

| | |
|-----------------------------------|--------------------------------------|
| Property Owner Legal Name(s) | |
| Number of Family Members _____ | Income for Previous Year \$ _____ |
| Assessor Parcel Number(s) | |

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| | I have attached a copy of my most recent property tax bill for my parcel. |
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| | I have attached a copy of my previous year's tax form or other form of income. |
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| <p>I declare under penalty of perjury that the foregoing is true and correct. I also understand that verification of income may be required, and that this form must be submitted each year the exemption is claimed.</p> <p>Signature (Only one owner needs to sign)</p> <p>_____</p> <p>Date _____</p> | |
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| <p>Please submit by March 1 of each year to:</p> <p>Greater Hayfork Valley Park and Recreation District</p> <p>PO Box 1598, Hayfork CA 96041</p> | |
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ATTACHMENT B:

RESIDENCE-CONTIGUOUS PARCEL EXEMPTION DECLARATION FORM
GREATER HAYFORK VALLEY PARK AND RECREATION DISTRICT

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|-----------------------------|--|
| Applicant(s) Name | Date |
| | Contact Phone # Email Address: |
| Resident Owner(s) of Record | Other Name(s) of Record on Included Parcels |
| Address of Record | Additional Address(es) if Required |
| Map(s) Attached | |

I declare under penalty of perjury that the foregoing is true and correct. I also understand that this form must be submitted no less than every 5 years the exemption is claimed.

Signature (Only one applicant needs to sign)

For District Use Only

Map and Title Verification Approved Date: _____

___ Meets Requirement for Exemption ___ Does Not Meet Requirements for Exemption