

**TOWN OF PARADISE  
ORDINANCE NO. 500**

**AN ORDINANCE OF THE TOWN OF PARADISE ADOPTING A SPECIAL  
POLICE/FIRE TAX PURSUANT TO GOVERNMENT CODE SECTION 53978,  
ADDING CHAPTER 3.50 TO THE PARADISE MUNICIPAL CODE**

The People of the Town of Paradise, State of California, does **ORDAIN AS FOLLOWS:**

**SECTION 1. Adoption of Special Police/Fire Tax.** A new Chapter 3.50 is added to the Paradise Municipal Code to read as follows:

**CHAPTER 3.50  
SPECIAL POLICE/FIRE TAX**

- 3.50.010 Imposition of Special Tax.
- 3.50.020 Maximum Tax Amounts.
- 3.50.030 Exemptions.
- 3.50.040 Administrative Determinations; Appeal Procedures.
- 3.50.050 Special Fund; Use of Tax Proceeds.
- 3.50.060 Annual Determination of Tax Amounts; Inflation Adjustments.
- 3.50.070 Collection With Property Taxes.

**3.50.010 Imposition of Special Tax.** Except as otherwise provided in section 3.50.030 of this Chapter, a special tax to fund additional police services and fire prevention and protection services is hereby imposed on every parcel of land in the Town of Paradise. The tax shall be imposed each fiscal year in amounts deemed necessary by the Town Council to furnish adequate police services and fire prevention and protection services to the Town, but in no event shall the tax exceed the maximum amounts permitted by this Chapter. The tax imposed by this Chapter shall be a tax upon each parcel of property within the Town, and the tax shall not be measured by the value of the property.

**3.50.020 Maximum Tax Amounts.** The maximum annual amount of the tax imposed on each parcel pursuant to this Chapter shall be determined as follows:

- (a) Parcel Charge. A tax of \$110.00 shall be imposed on each parcel within the Town.

**3.50.030 Exemptions.** (a) The following parcels shall be exempt from the tax imposed by this Chapter:

1. Parcels owned by federal or state governmental agencies;
2. Parcels owned by local governmental agencies;
3. Parcels exempt from taxation by the Town pursuant to the laws or constitutions of the United States and the State of California.

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(b) All property owners claiming an exemption under this section shall file proof of exemption on a form prescribed by the Town Manager prior to June 30<sup>th</sup> for the first fiscal year for which the exemption is sought.

**3.50.040 Administrative Determinations; Appeal Procedures.** (a) The records of the Butte County Assessor as of March 1st of each year shall determine the use and improvement of each parcel for the calculation of the tax applicable to that parcel in the following fiscal year. As used in this Chapter, a parcel shall mean each contiguous unit of improved or unimproved real property held in separate ownership, including, but not limited to, any single-family residence, or any other unit of real property subject to the Subdivision Map Act, Government Code Section 66410 et seq.

(b) The Town Manager shall administer this Chapter. Appeals of any determination of the Town Manager shall be submitted in writing to the Town Clerk not later than July 1<sup>st</sup> of the fiscal year for which the tax is imposed. The Town Council shall consider the appeal and issue a decision to the appellant in writing.

**3.50.050 Special Fund; Use of Tax Proceeds.** In accordance with Government Code section 53978, the proceeds of the tax imposed by this Chapter shall be placed in a special fund and shall be used only for Town Council approved police services and fire prevention and protection services that exceed the level of such services provided by the Town on the effective date of this Chapter.

**3.50.060 Annual Determination of Tax Amounts; Inflation Adjustments.** (a) The Town Council shall annually act by resolution to determine the amount of revenue necessary to provide adequate police services and fire protection and prevention services to the Town and to establish tax amounts sufficient to generate that revenue. However, the Town Council may not impose tax amounts in excess of those provided by section 3.50.020, adjusted for inflation as provided in subsection (b) of this section, without the approval of two-thirds of the voters of the Town voting on the question.

(b) The maximum tax amounts specified by Section 3.50.020 shall be increased by the percentage by which the Western States Consumer Price Index for All Urban Consumers in the area published by the Bureau of Labor Statistics of the U.S. Department of Labor, or any successor to that index, increases in the twelve months prior to March of the year in which the adjustment is made. The Town Manager shall annually recalculate the maximum tax amounts pursuant of this paragraph (b) and shall give notice of that determination in the manner required by law for notice of ordinances of the Town.

**3.50.070 Collection With Property Taxes.** The special tax imposed by this Chapter shall be due in the same manner, on the same dates, and subject to the same penalties and interest

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as established by law for other charges and taxes fixed and collected by the County of Butte on behalf of the Town of Paradise. The special tax imposed by this Chapter, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and shall constitute a personal obligation of the owners of the parcel on the date the tax is due.

**SECTION 2.** Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, subsections, sentences, clauses, phrases, or portions of this ordinance shall nonetheless remain in full force and effect. The people of the Town of Paradise hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portions of this ordinance be declared invalid or unenforceable.

**SECTION 3.** Two-Thirds Approval; Effective Date. The tax imposed by this ordinance is a special tax. This ordinance shall be effective only if approved by two-thirds of the Town's voters voting thereon on November 2, 2010 at the general election and shall go into effect ten (10) days after the vote is declared by the Town Council.

**SECTION 4.** This ordinance shall remain in effect for six (6) years from its effective date. Thereafter, this ordinance shall be repealed.

**SECTION 5.** Before the expiration of fifteen (15) days after its passage, this ordinance shall be published in a newspaper of general circulation published and circulated within the Town of Paradise along with the names of the members of the Town Council of Paradise voting for and against same.

**PASSED AND ADOPTED** by the Town Council of the Town of Paradise, County of Butte, State of California, on this 11<sup>th</sup> day of May 2010, by the following vote:

AYES: Steve "Woody" Culleton, Frankie Rutledge, and Scott Lotter, Mayor

NOES: Joe DiDuca

ABSENT: Alan White

NOT VOTING: None



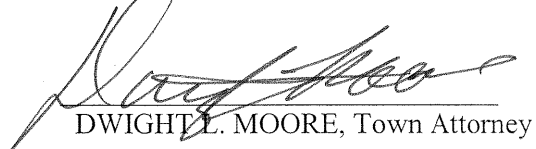
SCOTT LOTTER, Mayor

ATTEST:

APPROVED AS TO FORM:



JOANNA GUTIERREZ, Town Clerk



DWIGHT L. MOORE, Town Attorney