

NORTHSHORE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2026-15

A RESOLUTION ORDERING A SPECIAL DISTRICT ELECTION TO BE HELD ON MARCH 2, 2027 FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF A PROPOSED ORDINANCE ENACTING A SPECIAL TAX UPON PROPERTY WITHIN THE DISTRICT FOR FIRE PROTECTION AND EMERGENCY MEDICAL RESPONSE PROGRAMS AND SERVICES; REQUESTING THE BOARD OF SUPERVISORS OF LAKE COUNTY TO RENDER ELECTION SERVICES TO THE DISTRICT RELATING TO THE CONDUCT OF THE SPECIAL DISTRICT ELECTION; APPROVING THE FORM OF A SPECIAL TAX MEASURE AND BALLOT QUESTION; AND DIRECTING RELATED ACTIONS

WHEREAS, the Northshore Fire Protection District (the "District") is a fire protection district organized and existing under the Fire Protection District Law of 1987 and is authorized to provide fire protection, emergency medical response, rescue, prevention, and related public safety services within its boundaries;

WHEREAS, the District was formed through the consolidation of several predecessor agencies and currently receives revenues from four legacy voter-approved special taxes originally associated with the Nice Community Services District (Ordinance No. 96-1), Upper Lake Fire Protection District (Ordinance No. 9611-1), Lucerne Recreation and Park District (Ordinance 96-11), and Clearlake Oaks Fire Protection District (Ordinance No. 1996-1), which were approved at different times and under different rate structures;

WHEREAS, the District Board of Directors has determined that the legacy tax structure no longer provides a uniform, equitable, or sufficient funding framework for District-wide fire protection and emergency medical response services, and, according to the District's financial analyses, the District's material operating, staffing, apparatus, equipment, facility, and reserve costs cannot be long-term funded from existing recurring revenues;

WHEREAS, during 2026 the District, with assistance from Ridgeline Municipal Strategies, Larsen Wurzel & Associates, Inc., and other advisors, completed updated fiscal, staffing, service-level, parcel, incident, and tax-rate analyses and developed a unified per-benefit-unit special tax structure intended to repeal and replace the four legacy taxes referenced above;

WHEREAS, on August 24, 2026, after public discussion, the District's Board of Directors (the "Board") accepted the recommended framework and directed Larsen Wurzel & Associates, Inc. to return in September with a draft ballot measure for review that reflected a maximum funding target of approximately \$2.5 million in net-new annual funding, approximately \$3.11 million in total annual special tax revenue at the fully phased maximum rate, a three-fiscal-year phase-in, and a per-benefit-unit tax rate structure as presented;

WHEREAS, the Board intends that voters authorize maximum per-benefit-unit rates by fiscal year, while preserving the Board's discretion each year to levy the tax at the rate at or below the applicable voter-approved maximum, consistent with Government Code sections 53978 and 53739;

WHEREAS, beginning after the third phase, the maximum benefit-unit rate is proposed to be subject to an annual inflation adjustment based on the Consumer Price Index, capped at four percent (4%) per year, as more particularly described in the ordinance submitted to the voters;

WHEREAS, Health and Safety Code sections 13911 and 13913, Government Code sections 50075 through 50077.5, 53720 through 53739, and 53978, Article XIII A, section 4, and Article XIII

C, section 2(d) of the California Constitution authorize the District, subject to required procedures and two-thirds (2/3) voter approval, to impose a special tax for specified fire protection and emergency medical response purposes;

WHEREAS, on October 14, 2026, the Board of Directors held a public hearing after giving due notice pursuant to Government Code section 50077, regarding calling for a Special District Election on the ballot measure approving the new special tax;

WHEREAS, Elections Code section 1000(b) establishes the first Tuesday after the first Monday in March of each odd-numbered year as an established election date, and March 2, 2027 is such a date; Government Code section 53724(d) permits a local agency tax election to be held on a date otherwise permitted by law and provides that the local agency shall bear the cost of an election held pursuant to that subdivision;

WHEREAS, Elections Code section 10002 authorizes the governing body of a district to request the county elections official to render services relating to the conduct of an election and requires the district to reimburse the county for those services;

WHEREAS, Elections Code section 13119 establishes requirements for the ballot question/label of a local tax measure, and Elections Code section 9313 provides for preparation of an impartial analysis of a district measure by county counsel; and

WHEREAS, if approved, the special parcel tax will take effect on July 1, 2027 and may be imposed each fiscal year thereafter until ended by voters; and

WHEREAS, the ballot measure and the terms of approval, and the collection and use of the revenues of the special parcel tax are described and provided for in the Ordinance to be considered by the qualified voters, attached hereto as **Exhibit A** (the "Measure") and by this reference made an operative part hereof, and in accordance with all applicable laws;

WHEREAS, the Board finds that submitting the proposed special tax Measure to the qualified electors of the District is in the public interest and is necessary to provide voters the opportunity to determine the level of locally controlled funding available for fire protection and emergency medical response services.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Northshore Fire Protection District as follows:

Section 1. Recitals and Findings.

The foregoing recitals are true and correct, are adopted as findings of the Board, and are incorporated into this Resolution by this reference.

Section 2. Special Election Called/Notice of Election Given.

A special election is hereby ordered and called to be held within the boundaries of the Northshore Fire Protection District on Tuesday, March 2, 2027, for the purpose of submitting to the qualified electors of the District the special tax Measure described in this Resolution and in the ordinance attached as **Exhibit A**. Notice of the time and place of holding the election is hereby given, and the elections official is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

Section 3. Measure Submitted to the Voters.

The Board hereby submits to the qualified electors of the District the proposed ordinance/Measure entitled "An Ordinance of the People of the Northshore Fire Protection District Adopting a Special Tax for Fire Protection, Emergency Medical Response and Related Services," in

substantially the form attached as **Exhibit A** and incorporated by reference. The ordinance will not become operative unless approved by at least two-thirds of the voters voting on the Measure.

Section 4. Ballot Question.

Pursuant to Elections Code section 13119, the Board approves the following proposed ballot question/label for submission to the Lake County Registrar of Voters, subject to non-substantive revisions requested by the Registrar that do not change the substance or maximum authorized rates of the measure:

To fund local fire protection and emergency medical response, including staffing, apparatus, ambulances, equipment, stations and reserves, shall the measure repealing and replacing four existing taxes with a special tax, with annual rates not exceeding \$4.64 per benefit unit in 2027-28, \$7.52 in 2028-29, and \$8.97 in 2029-30, thereafter adjusted annually by CPI up to a maximum of 4%, raising approximately \$3.11 million annually at maximum rates until repealed, be adopted?

YES ____ NO ____

Section 5. Two-Thirds Voter Approval Required.

Pursuant to Article XIII A, section 4 and Article XIII C, section 2(d) of the California Constitution and applicable statutes, the measure shall become operative only if approved by at least two-thirds of the voters voting on the Measure.

Section 6. Request for Election Services.

Pursuant to Elections Code section 10002, the Board requests that the Lake County Board of Supervisors permit the Lake County Registrar of Voters and other appropriate County officers to render all services necessary or appropriate to conduct the March 2, 2027 Special District Election, including ballot preparation, preparation of voter information materials, publication of notices as required by law, the establishment of voting centers and ballot drop boxes, vote-by-mail ballot mailing and administration, canvass, certification, and the performance of related services as may be requested by the District Clerk. The Board of Supervisors is requested to issue instructions to the County Registrar of Voters or other appropriate County officers to take any and all steps necessary for the holding of this Special District Election. The District agrees to reimburse the County for the full cost of such services as required by law.

Section 7. Canvass of Returns.

The Lake County Registrar of Voters/Election Department is authorized to canvass the returns and perform all other proceedings incidental to and connected with this Special District Election.

Section 8. Printing of Full Text of Measure in Voter Information Guide.

The Board requests that the full text of the proposed ordinance be printed in the voter information guide or otherwise made available to voters in the manner required or permitted by the Registrar of Voters. The District shall pay any associated printing and distribution costs.

Section 9. Impartial Analysis.

The District Clerk or other authorized District officer is directed to transmit a copy of the Measure to the appropriate Lake County elections official so that the Measure may be forwarded to Lake County Counsel's Office for preparation of an impartial analysis pursuant to Elections Code section

9313. The County Counsel's Office shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the County elections official, who shall cause the analysis to be published in the voter information guide along with the Measure as provided by law. The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the Board of Directors.

Section 10. Arguments and Rebuttals.

The Board authorizes the Chair, less than a quorum of Board members, or such other persons as the Board may designate to prepare, sign, or coordinate an argument in favor of the Measure and any rebuttal in accordance with Elections Code Division 9 and the filing procedures established by the Lake County Registrar of Voters. Nothing in this section authorizes the use of public resources for campaign advocacy beyond activities permitted by law.

Section 11. Appropriations Limit.

To the extent required by Article XIII B of the California Constitution and applicable law, voter approval of the Measure shall constitute approval to increase the District's appropriations limit by the amount of proceeds received from the special tax for the maximum period permitted by law.

Section 12. Election Costs.

The Fire Chief or designee is authorized to pay or cause to be paid the District's share of election costs and other reasonable costs necessary to place the measure before the voters.

Section 13. Non-Substantive Conforming Changes.

The Chair, Fire Chief, District Clerk, District Counsel, and their designees are authorized to make non-substantive, technical, clerical, formatting, or conforming changes requested by the Registrar of Voters or County Counsel, provided that such changes do not alter the substantive purposes, benefit-unit structure, phase maximum rates, inflation cap, or voter approval requirement established by the Board.

Section 14. Transmittal and Further Actions.

The District Clerk and other authorized officers are directed to certify this Resolution and transmit all required documents to the Lake County Board of Supervisors, Registrar of Voters, County Counsel, and other appropriate officials, and to take all further actions reasonably necessary to carry out the intent of this Resolution.

Section 15. Effective Date of Resolution.

This Resolution shall take effect immediately upon adoption. The special tax ordinance attached as Exhibit A shall become effective only upon certification of approval by at least two-thirds of the voters voting on the Measure, as provided in the ordinance.

Section 16. Public Examination Period.

Pursuant to California Elections Code Section 9380, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The District Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

PASSED AND ADOPTED by the Board of Directors of the Northshore Fire Protection District at a duly noticed meeting held on October 14, 2026, by the following vote:

AYES: Burton, Barnette, Christensen

NOES:

ABSTAIN:

ABSENT: Ringette, Schwenger


Chair, Board of Directors

ATTEST:

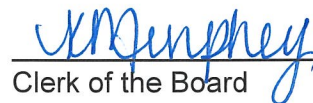

Clerk of the Board

EXHIBIT A
ORDINANCE NO. 2026-__

NORTHSHORE FIRE PROTECTION DISTRICT

ORDINANCE NO. 2026-__

AN ORDINANCE OF THE PEOPLE OF THE NORTHSHORE FIRE PROTECTION DISTRICT ADOPTING A SPECIAL TAX FOR FIRE PROTECTION, EMERGENCY MEDICAL RESPONSE AND RELATED SERVICES

THE PEOPLE OF THE NORTHSHORE FIRE PROTECTION DISTRICT DO ORDAIN AS FOLLOWS:

Section 1. Establishment and Authority.

Commencing with the 2027-2028 Fiscal Year, there is hereby established and levied for the Northshore Fire Protection District a special parcel tax at the rates set forth herein on each taxable parcel situated within the District. This ordinance is adopted pursuant to Article XIII A, section 4 and Article XIII C, section 2(d) of the California Constitution; Health and Safety Code sections 13911 and 13913; Government Code sections 50075 through 50077.5, 53720 through 53739, and 53978; and other applicable law. The special tax established by this ordinance is subject to approval by at least two-thirds of the voters voting on it as a ballot measure.

Section 2. Election-Date Finding.

Elections Code section 1000(b) establishes the first Tuesday after the first Monday in March of each odd-numbered year as an established election date. March 2, 2027 is such a date. Government Code section 53724(d) further permits a local agency tax election to be held on a date otherwise permitted by law, subject to applicable election-cost requirements.

Section 3. Repeal and Replacement of Legacy Special Taxes; Initial Levy.

The four legacy special taxes associated with the Nice Community Services District (Ordinance No. 96-1), Upper Lake Fire Protection District (Ordinance No. 9611-1), Lucerne Recreation and Park District (Ordinance 96-11), and Clearlake Oaks Fire Protection District (Ordinance No. 1996-1) and any later approved revisions or successor authorizations thereof are hereby repealed as of June 30, 2027.

The first levy of the new special tax under this ordinance is authorized for Fiscal Year 2027-28, subject to timely certification of the March 2, 2027 election results, completion of County tax-roll requirements, and Board adoption of the annual levy at a rate not exceeding the Phase 1 maximum.

Section 4. Findings, Purpose, and Intent.

- The District provides fire suppression, emergency medical response, rescue, prevention, mutual/automatic aid, and related public safety services throughout a geographically dispersed service area.
- The District currently receives revenues from four legacy special taxes, as identified in Section 3 above, under different rate structures. Those taxes do not provide a uniform District-wide funding framework.
- The District's current recurring revenues are insufficient to fund the staffing, apparatus, ambulances, equipment, facilities, reserves, and related resources required to maintain the desired level of service on a long-term basis to the lands within the District.
- The District's 2026 fiscal and service analysis identified a temporary minimum operating posture of approximately \$610,000 in current annual special tax revenue, a first-phase to

generate approximately \$1.0 million in cumulative net-new annual revenue to support basic operations, a second-phase to generate approximately \$2.0 million in cumulative net-new annual revenue to fund asset replacement and reserves, and a third-phase target of approximately \$2.5 million in cumulative net-new annual revenue to bring the District to full standard staffing and service capacity.

- The benefit-unit structure in this ordinance was developed to apply one uniform benefit-unit rate across parcel categories while assigning benefit units based on parcel use, improvements, units, rooms, spaces, building size, or acreage in a manner intended to reflect relative demand for District services and improve consistency in the allocation of the tax burden.
- This ordinance repeals and replaces the four legacy special taxes, as identified in Section 3 above, with one District-wide special tax, with the actual rate set annually by the Board at or below voter-approved maximum rates.
- The revenues generated by this special tax are locally controlled and shall be used only for the specific purposes stated in this ordinance.

Section 5. Definitions.

"Benefit Unit" means a unit of relative tax allocation assigned to a taxable parcel under Section 7.

"Board" means the Board of Directors of the Northshore Fire Protection District.

"Commercial / Industrial / Institutional" means a taxable parcel containing nonresidential improvements used for commercial, industrial, institutional, or similar purposes, except where a more specific category in this ordinance applies.

"Convalescent & Rest Home" means a taxable parcel used for a convalescent, skilled nursing, rest home, residential care, or similar congregate-care use.

"CPI-W" means the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), All Items, for the San Francisco-Oakland-Hayward, CA area, Not Seasonally Adjusted, Base Period 1982–1984 = 100, as published by the Bureau of Labor Statistics of the U.S. Department of Labor, or a successor index selected under Section 9.

"District" means the Northshore Fire Protection District.

"Fiscal Year" means the period beginning July 1 and ending the following June 30.

"Hotel / Motel" means a taxable parcel containing a hotel, motel, lodging, or similar transient-occupancy use, with rooms determined from County, District, or other reliable records.

"Mobile Home (not in a park)" means a taxable parcel containing a mobile home, manufactured home, or trailer used as a residential dwelling that is located on an individual parcel and is not located within a Mobile Home Park. This classification includes parcels identified by Lake County Assessor use codes or other reliable County or District records as a residential "Trailer site," "Trailer site with imps.," mobile home, manufactured home, or similar individual residential mobile-home use. Ancillary agricultural, commercial, lake-frontage, brushland, or other secondary descriptors in the County use-code description shall not, by themselves, change this classification when the parcel is identified as an individual mobile or manufactured home site.

"Mobile Home Park" means a parcel or contiguous taxable property operated as a mobile home park or similar use containing mobile home spaces, as shown by County or District records.

"Residential" means a taxable parcel containing one or more dwelling units, excluding a parcel classified as a Mobile Home (not in a park), Mobile Home Park, Hotel / Motel, Convalescent & Rest Home, or another more specific category under this ordinance.

"Substandard Older Subdivision Parcel" or "SOS Parcel" means a vacant parcel identified by the District, using Lake County records and written administrative criteria including the Lake County Paper Subdivision Management Plan adopted March 10, 2015 by the Lake County Board of Supervisors, as part of a substandard or paper subdivision with materially constrained development potential, consistent with the methodology supporting the District's 2026 tax-rate analysis. The Board may adopt administrative criteria to implement this classification, provided the criteria are applied uniformly and do not increase the maximum rates authorized by voters.

"Taxable Parcel" means a parcel of real property within the District that is subject to the special tax under applicable law and this ordinance.

"Vacant / Agricultural" means a taxable parcel that, based on the Lake County use-code descriptions considered as a whole and other reliable County or District property records, is vacant or is primarily agricultural or open land and is not otherwise classified based on an improved use under another tax category in this ordinance. This category includes parcels described as vacant, agriculture (economic or non-economic), diversified agriculture, grazing, livestock, orchard, timber, native vegetation, brushland, or similar open-land use. Incidental irrigation, lake frontage, miscellaneous supporting improvements such as barns, fences, corrals, sheds or equipment garages, or similar attributes do not by themselves remove a parcel from this category. Where reliable records establish a residential, mobile home, mobile home park, commercial, industrial, institutional, hotel/motel, convalescent/rest home, or other improved use assigned to another category, the District shall classify the parcel under that more specific category. Vacant / Agricultural parcels are assigned Benefit Units by acreage except that a qualifying SOS Parcel is classified as a Substandard Older Subdivision Parcel (defined above).

"Vacant Urban Residential" means a taxable parcel that, based on Lake County use-code descriptions, is classified as residential but contains no residential dwelling improvements, and that is located within an urban area identified by the California Department of Transportation (Caltrans) as part of the Federal Highway Administration's designated and approved Adjusted Urban Area Boundary.

Section 6. Authorized Special Tax Purposes.

The proceeds of the special tax shall be used solely for the following fire protection, emergency medical response, and related purposes:

- maintaining balanced operations and emergency response capability;
- recruiting, retaining, training, equipping, and compensating firefighters, emergency medical personnel, and other personnel necessary to provide authorized services;
- staffing and operating fire stations, engines, ambulances, and other response units;
- purchasing, replacing, repairing, and maintaining fire apparatus, ambulances, self-contained breathing apparatus, medical monitors, communications systems, safety equipment, and other vehicles and equipment;
- repairing, maintaining, improving, and replacing District stations and other facilities;
- establishing and maintaining reasonable operating, emergency, apparatus, equipment, and capital reserves consistent with Board-adopted policies;
- providing fire prevention, suppression, rescue, emergency medical response, public education, and automatic or mutual aid services;

- supporting financial, administrative, audit, billing, compliance, and other functions necessary to deliver and account for the foregoing services; and
- paying reasonable costs of administering and collecting the special tax.

The foregoing purposes constitute specific purposes within the meaning of Government Code section 50075.1. Tax proceeds shall not be used for purposes other than those stated in this section.

Section 7. Benefit Unit Structure and Maximum Parcel Charges.

Each taxable parcel shall be assigned Benefit Units based on the parcel category and attributes shown in the attached **Table 1**. The annual special tax for a taxable parcel shall equal the Benefit Units assigned to the parcel multiplied by the actual Benefit Unit rate adopted by the Board for the applicable Fiscal Year, subject to the maximum Benefit Unit rate authorized by Section 8. The dollar amounts shown in **Table 1** are the maximum amounts produced by the maximum rates for the listed parcel attributes, increasing over three phases.

As indicated in **Table 1**, a parcel may be subject to both a base tax rate and additional incremental tax rates, depending upon the parcel's attributes, and such a parcel's tax shall be based upon the combination of all applicable rates. The District may use Lake County Assessor, Planning, tax-roll, building, business-license, or other reliable records to classify parcels and determine units, spaces, rooms, building area, acreage, and other attributes.

Section 8. Maximum Benefit Unit Rates and Annual Board Levy.

The attached **Table 2** shows the Maximum Benefit Units Rates by Fiscal Year and Phase.

For each Fiscal Year, the Board shall adopt the actual Benefit Unit rate to be levied. The actual rate may be any amount, including zero, which is at or below the applicable voter-approved maximum. A Board decision to levy less than the maximum in any Fiscal Year shall not reduce or otherwise limit the maximum rate available in a subsequent Fiscal Year. The Board may not exceed the applicable voter-approved maximum, except for the inflation adjustment expressly authorized by Section 9, unless and until the District obtains additional voter approval at a subsequent election required by law.

Section 9. Inflation Adjustment Beginning Fiscal Year 2030-31.

Beginning with Fiscal Year 2030-31, and each Fiscal Year thereafter, the maximum Benefit Unit rate shall be subject to an annual inflation adjustment equal to the lesser of: (a) four percent (4%); or (b) the percentage increase, if any, in CPI-W measured from December of the second preceding calendar year to December of the immediately preceding calendar year. If the measured CPI-W change is zero or negative, the maximum rate shall not be reduced and no inflationary increase shall be applied for that Fiscal Year.

The adjusted maximum rate shall be calculated from the prior Fiscal Year maximum rate, whether or not the Board levied that maximum rate. The Board retains discretion to levy any actual rate at or below the adjusted maximum. If the identified CPI-W is discontinued or materially restructured, the Board may by resolution designate the most directly comparable successor or replacement index published by the United States Bureau of Labor Statistics or another governmental statistical agency, without changing the four percent annual cap.

Section 10. Levy and Collection.

Unless the Board lawfully determines otherwise, the special tax shall be levied annually and collected by Lake County on the property tax roll in the same manner, at the same time, and

subject to the same penalties and procedures as other charges collected on the property tax roll, to the extent permitted by law. The County may deduct its reasonable costs of collection before remitting proceeds to the District. The Fire Chief or designee is authorized to provide the County with all information and documentation reasonably necessary to implement the levy.

Section 11. Exemptions.

Property owned by the United States, the State of California, Lake County, another local public agency, or any other entity or person that is exempt from the special tax under applicable law shall not be subject to the tax. Nothing in this ordinance is intended to impose a tax on property that the District lacks legal authority to tax.

Section 12. Administration, Classification, Corrections, and Appeals.

The Board may adopt, by resolution, administrative policies, definitions, forms, procedures, and interpretive rules necessary to implement this ordinance, provided that such actions do not increase the voter-approved maximum rates or materially alter the voter-approved tax structure. The Fire Chief or designee may make ministerial corrections to parcel classifications, Benefit Units, ownership records, or other tax-roll data when supported by reliable evidence.

A property owner may appeal a parcel classification or calculation in accordance with written procedures adopted by the Board. Unless the Board establishes a different reasonable deadline by resolution, an appeal relating to a Fiscal Year levy should be filed by December 1 of that Fiscal Year. The filing of an appeal does not excuse timely payment of the tax unless otherwise required by law.

Section 13. Separate Accounting and Statutory Accountability Provisions.

The District shall comply with the accountability requirements of Government Code sections 50075.1 and 50075.3. The proceeds of the special tax shall be deposited into a separate account or otherwise accounted for in a manner that separately identifies the proceeds. The proceeds shall be applied only to the purposes specified in Section 6.

At least annually, the District's chief fiscal officer shall prepare and present to the Board the report required by Government Code section 50075.3, including the amount of special tax funds collected and expended and the status of any project required or authorized to be funded from the proceeds. The Board, as the District's publicly elected governing body, shall review the report in open session. No separate citizens' oversight committee is created by this ordinance.

Section 14. Annual Budget and Levy Review.

Before or in connection with setting the annual levy, the Board shall consider the District's budget, the applicable maximum Benefit Unit rate, the proposed actual rate, the estimated gross levy and collections, and planned use of special tax proceeds. The Board may levy less than the maximum based on service demand, available revenues, reserves, economic conditions, or other factors it determines appropriate.

Section 15. Appropriations Limit.

To the extent required by Article XIII B of the California Constitution and applicable statutes, approval of this measure shall authorize an increase in the District's appropriations limit by the amount of special tax proceeds received for the maximum period permitted by law.

Section 16. Effective Date and Term.

This ordinance shall become operative upon certification that it received affirmative votes from at least two-thirds of the voters voting on the measure at the March 2, 2027 Special District Election. The special tax has no sunset date and shall continue unless and until repealed by the voters, subject to applicable law. Nothing in this section limits the Board's authority to levy less than the maximum rate or to suspend a levy in a particular Fiscal Year.

Section 17. Validation.

Any judicial action or proceeding to attack, review, set aside, void, or annul this ordinance, the voter approval of the special tax, or an adjustment authorized by this ordinance shall be commenced within the time provided by Government Code section 50077.5, Government Code section 53739, Code of Civil Procedure section 860 et seq., or other applicable law.

Section 18. Severability.

If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity shall not affect any other provision or application that can be given effect without the invalid provision or application. The provisions of this ordinance are severable.

Section 19. Certification.

Following voter approval and certification of the election results, the District Clerk shall certify the adoption of this ordinance and cause it to be maintained in the official records of the District.

Section 20. Successors.

To the fullest extent permitted by law, this ordinance and its authorization for special taxes shall be binding upon any successors in interest to the District.

Section 21. No Injunction/Writ of Mandate.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against this District or against any officer of the District to prevent or enjoin the collection under this ordinance of any tax or any amount of tax required to be collected and/or remitted.

Section 22. Future Amendment to Cited Statute.

Unless specifically provided otherwise, any reference to a state or federal statute in this ordinance shall mean such statute as it may be amended from time to time; provided, that such reference to a statute herein shall not include any subsequent amendment thereto, or to any subsequent change of interpretation thereto by a state or federal agency or court of law, to the extent that such amendment or change of interpretation would require voter approval under California law, or to the extent that such change would result in a tax decrease. Only to the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable. For any application or situation that would not require voter approval or would not result in a decrease of a tax, provisions of the amended statute (or new interpretation) shall be applicable to the maximum possible extent. To the extent that the District's authorization to collect or impose any tax imposed under this ordinance is expanded or limited as a result of changes in state or federal law, no amendment or modification of this ordinance shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this ordinance.

SUBMITTED TO THE VOTERS of the Northshore Fire Protection District at the election held
March 2, 2027 pursuant to Resolution No. 2026- 15

Chair, Board of Directors

ATTEST:

Clerk of the Board

TABLE 1

Tax Category / Parcel Attribute	Benefit Units	Phase 1 FY 2027-28 Max @ \$4.64 per Benefit Unit	Phase 2 FY 2028-29 Max @ \$7.52 per Benefit Unit	Phase 3 FY 2029-30 Max @ \$8.97 per Benefit Unit
Residential - Base Rate	35	\$162.40	\$263.20	\$313.95
Residential - Additional 2nd Dwelling Unit	10	\$46.40	\$75.20	\$89.70
Residential - Additional 3rd and Subsequent Dwelling Units	5	\$23.20	\$37.60	\$44.85
Mobile Home Park - Base Rate	150	\$696.00	\$1,128.00	\$1,345.50
Mobile Home Park - Per Space	30	\$139.20	\$225.60	\$269.10
Mobile Home (not in a park) - Base Rate	35	\$162.40	\$263.20	\$313.95
Commercial / Industrial / Institutional - 0-999 sq. ft.	50	\$232.00	\$376.00	\$448.50
Commercial / Industrial / Institutional - 1,000-4,999 sq. ft.	75	\$348.00	\$564.00	\$672.75
Commercial / Industrial / Institutional - 5,000-9,999 sq. ft.	100	\$464.00	\$752.00	\$897.00
Commercial / Industrial / Institutional - 10,000+ sq. ft.	150	\$696.00	\$1,128.00	\$1,345.50
Convalescent & Rest Homes - Base Rate	70	\$324.80	\$526.40	\$627.90
Hotel / Motel - Base Rate	35	\$162.40	\$263.20	\$313.95
Hotel / Motel - Per Room	10	\$46.40	\$75.20	\$89.70
Vacant / Agricultural - Substandard Older Subdivision ("SOS Parcel")	0.5	\$2.32	\$3.76	\$4.49
Vacant Urban Residential - 1 acre or less	20	\$92.80	\$150.40	\$179.40
Vacant / Agricultural - 1 acre or less	9	\$41.76	\$67.68	\$80.73
Vacant / Agricultural - >1 to 5 acres	10	\$46.40	\$75.20	\$89.70
Vacant / Agricultural - >5 to 10 acres	11	\$51.04	\$82.72	\$98.67
Vacant / Agricultural - >10 to 50 acres	12	\$55.68	\$90.24	\$107.64
Vacant / Agricultural - >50 acres	13	\$60.32	\$97.76	\$116.61

TABLE 2

Fiscal Year	Phase	Maximum Per Benefit Unit Rate	Modeled Maximum Annual Revenue*
2027-28	Phase 1 – “Basic”	\$4.64	Approximately \$1.61 million
2028-29	Phase 2 – “Sustain”	\$7.52	Approximately \$2.61 million
2029-30	Phase 3 – “Standard”	\$8.97	Approximately \$3.11 million

**Modeled revenue is an estimate based on the parcel data used as of 2026 and is not a guaranteed collection amount.*