



# BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008  
Fax: (530) 832-5828  
fireprotectplumas@gmail.com  
180 Main St. Beckwourth, CA 96129

## Board Members

**Rich McLaughlin**  
President

**Daniel Smith**  
Vice-President

**Cary Curtis**  
Director

**Melissa Klundby**  
Director

**Larry Smith**  
Director

**Interim Fire Chief**  
Kenny Osburn

**Admin. Officer**  
Heather Grant

### ORDINANCE 2024 -01

#### AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE BECKWOURTH PEAK FIRE PROTECTION DISTRICT TO ADMINISTER THE SPECIAL TAX ON REAL PROPERTY LOCATED WITHIN THE DISTRICT

**WHEREAS**, an election was held on November 7, 2023, in accordance with the notice and hearing procedures of Government Code Section 50075 et seq. and Article XIII A of the California Constitution, and Measure E for the "formation of Beckwourth Peak Fire Protection District" and Measure F "Beckwourth Peak Fire Protection District Special Tax" was approved by the registered voters of the District by a margin greater than the 2/3rds majority required votes; and

**WHEREAS**, the special tax approved by the voters includes two specific exemptions that (1) allow parcels that are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax; and (2) a Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development guidelines for "very low" or "poverty level" income to apply for a partial or complete exemption from the tax; and

**WHEREAS**, the Plumas Local Agency Formation Commission (LAFCo), in approving the formation of the District, required that the Beckwourth Peak Fire Protection District hold duly noticed public hearings and establish procedures by ordinance to administer the special tax including the above referenced exemptions that balance the needs of the District for funding and the burdens on property owners and file such ordinance with LAFCo.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE BECKWOURTH PEAK FIRE PROTECTION DISTRICT AS FOLLOWS;**

#### SECTION 1: PURPOSE AND INTENT

The purpose and intent of the Beckwourth Peak Fire Protection District (BPFDP) Board of Directors with respect to the special tax is as follows:

*"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."*



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A. To provide annual funding to support ongoing fire protection services including firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the BPPFD and the Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

B. To provide for a Reserve Fund that will increase over time by setting aside each year a percentage of total revenue placed into the District Reserve Fund, said percentage to be agreed upon and set each year at a public meeting of the BPPFD Board.

### SECTION 2: TAX IMPOSED

Assessor's Parcels taxed under this Ordinance shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the BPPFD as defined by both the geographic description contained in the Plumas County LAFCo Resolution No. 23-0004, "Resolution of Approval to form the Beckwourth Peak Fire Protection District", which is the basis for the establishment of unique Tax Rate Area numbers, assigned by the State Board of Equalization, that represent the BPPFD boundary and where Tax Rate Area numbers shall be assigned by Plumas County to each Assessor's Parcel Number within the BPPFD boundary. The initial special tax amount, as approved by the District voters on March 7, 2023, shall be apportioned to property at a base rate of \$110 for improved single family residential parcels under 1,800 square feet, and parcels with other uses will be charged at various rates based on usage, raising an estimated \$405,000 annually until repealed by voters,

### EXEMPTIONION 3: EXEMPTION FROM SPECIAL TAX

Assessor's Parcels that are partially or wholly exempt from property tax shall be identified by the Assessor's Office for the BPPFD and include public owned parcels (United States of America and State of California, or other local agencies) and other exemptions established by state law. Two additional specific exemptions from the special tax were approved by the District voters on November 7, 2023:

A. A Contiguous Parcel Exemption, for Assessors Parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the BPPFD Board, to be treated as a single parcel for purposes of this special tax. The owners of such Assessors Parcels shall submit to the BPPFD Board annually an application form, as established in ATTACHMENT A to this Ordinance, for each year the exemption is claimed, providing the

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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 the contiguous property(ies). 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 BPPFD Board.

B. A Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for “very low”; or “poverty level” income, to apply to the BPPFD Board for a partial or complete exemption from the tax. The owners of such parcels shall submit an application form annually, for each year the exemption is claimed, as established in ATTACHMENT B, to this Ordinance, to the BPPFD 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 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 BPPFD Board.

### SECTION 4: ANNUAL ADJUSTMENT

Adjustments to the special tax may be approved at the beginning of each fiscal year, commencing July 1, 2025, through the adoption of a Resolution by the BPPFD Board at a public meeting, and may be no more than the cost of living as determined by the Consumer Price Index (CPI) prepared by the United States Bureau of Labor Statistics or similar indicator of inflation that may come into common and widespread use, not to exceed three percent in any one year. The specific Index to be used is published by the California Department of Finance, Financial and Economic Data, CPI - California Monthly (All Items): from 1965, readily available on the web at <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>. In adjusting the special tax imposed as specified in Section 2 of this Ordinance, the BPPFD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the BPPFD 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 5: SPECIAL TAX ROLL

Each year, prior to August the due date imposed by the Plumas County Auditor-Controller, the Beckwourth Peak FPD Board of Directors shall adopt a resolution approving the special tax roll and specifying the special tax amount for each taxable parcel, pursuant to Sections 2 through 4 above. The special tax roll shall contain the

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Assessor's Parcel Number, owner name, and special tax amount, and any additional information specified by the BPPFD Board of Directors. The resolution shall include at a minimum the authority under which the special tax is imposed and the information required by the Plumas County Auditor-Controller. An electronic file containing the information from the special tax roll and in the form that is required by the Plumas County Auditor-Controller, along with a copy of the adopted resolution and any other forms or documents required by the Plumas County Auditor Controller, shall be delivered to the Plumas County Auditor Controller on or before the August due date to be included with the County property tax bills.

### SECTION 6: METHOD OF COLLECTION

The special tax imposed by this ordinance is due from every person or persons who owns a taxable parcel or parcels within the BPPFD and is reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Plumas 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 BPPFD. Plumas County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the BPPFD.

### SECTION 7: DELINQUENCY

Should any amount of the special tax created by this Ordinance become delinquent, the Plumas 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 8: EFFECTIVE DATE

Pursuant to California Government Code 25123(c), this Ordinance shall become effective thirty (30) days from the date of final approval by the BPPFD Board of Directors.

### SECTION 9: ANNUAL REPORT

The BPPFD 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:

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- A statement indicating the specific purposes of the special tax.
- A statement that the proceeds were applied only for the provision of fire protection services by the BPPFD as stated in the Fire Protection Law of 1987.
- 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 10: INVALIDITY

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 BPPFD Board of Directors hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

### SECTION 11: ADOPTION AND PUBLICATION

This ordinance shall take effect and be in force thirty (30) days from the date of its passage. A summary shall be published at least five (5) days before the date set for adoption the names of the Directors voting for and against the ordinance in a newspaper of general circulation published in the County of Plumas, State of California. Copies are available through the Beckwourth Fire Protection District, Board Secretary, 180 Main St, Beckwourth, CA 96129.

### SECTION 12: POSTING

The District Board Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, within 15 days of its passage, per California Government Code 25124, along with the names of the board members voting for and against the Ordinance.

This ordinance was introduced at a duly noticed meeting held on \_\_\_\_\_, 2024\_\_\_ and was PASSED, APPROVED, AND ADOPTED on \_\_\_\_\_ by the following vote:

AYES:

NOES:

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ABSTAINED:

ABSENT:

Rich McLaughlin, President Board of Director

Beckwourth Peak Fire Protection District

I, Heather Grant, Secretary to the Board, do hereby certify that the foregoing Ordinance No. 2024-01 was duly published in the Independent, a newspaper of general circulation, after passage on ; and I further certify the compliance with the Codified Ordinances and the laws of the State of California, pertaining to Public Meetings.

\_\_\_\_\_, Secretary to the Board



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### ATTACHMENT A: CONTIGUOUS PARCEL EXEMPTION BECKWOURTH PEAK FIRE PROTECTION DISTRICT

**POLICY:** The Beckwourth Peak Fire Protection District has established by Ordinance 2024-01, Section 3.A., Contiguous Parcel Exemption for "Assessor's parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax."

#### Definitions:

**Contiguous:** Parcels which share a common border. They need not share a common access, although they usually would.

**Undeveloped:** No habitable structures.

**Identical Ownership:** The District Board will allow substantial latitude in determining ownership and control of contiguous parcels, as spelled out in this initial Ordinance, subsequently by an annual resolution. In the event that the owner of record of two properties is not identical, the applicant must demonstrate to the satisfaction of the District Board that they have a controlling interest in the properties claimed as contiguous. Such properties may include parcels owned by corporations, trusts, or estates.

**Map Attached:** Suitable maps include Assessor Parcel maps representing all contiguous parcels, which are available at the Plumas County Assessor's Office (1 Crescent Street, Quincy, CA. 95971) or on-line.

**Proof of Deed or Title:** Suitable items of proof include recent property tax bill with parcel number or copy of first page of Deed or Title.

Please submit by March 1 of each year to: Beckwourth Peak Fire Protection District, 180 Main St. Beckwourth, CA. 96129

BPPFD Ordinance 2024-01, Attachment A, Approved on \_\_\_\_\_, 2024



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## CONTIGUOUS PARCEL EXEMPTION APPLICATION FORM BECKWOURTH PEAK FIRE PROTECTION DISTRICT

| Applicant(s) Name                |                               | Date                           |                                         |                             |
|----------------------------------|-------------------------------|--------------------------------|-----------------------------------------|-----------------------------|
|                                  |                               | Phone                          |                                         |                             |
| Owner(s) Name of Record          |                               | Other Name(s) on Record        |                                         |                             |
|                                  |                               |                                |                                         |                             |
| Address of Record                |                               | Additional address if required |                                         |                             |
|                                  |                               |                                |                                         |                             |
| Map(s) attached?                 |                               |                                |                                         |                             |
| Proof of Deed or title attached? |                               |                                |                                         |                             |
| Assessor's Parcel # (APN)        | Owner's Name as shown on Deed | APN Contains Dwelling (Y/N)    | Describe Use of Parcel and Improvements | Address Associated with APN |
|                                  |                               |                                |                                         |                             |
|                                  |                               |                                |                                         |                             |
|                                  |                               |                                |                                         |                             |
|                                  |                               |                                |                                         |                             |
|                                  |                               |                                |                                         |                             |
|                                  |                               |                                |                                         |                             |

declare under penalty of perjury that the foregoing is true and correct. I also understand that that this form must be submitted each year 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

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### **ATTACHMENT B: HARDSHIP EXEMPTION APPLICATION FORM BECKWOURTH PEAK FIRE PROTECTION DISTRICT**

**POLICY:** The Beckwourth Peak Fire Protection District has established by Ordinance 2024-01, Section 3.B., a Hardship Exemption to allow: "Landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low" or "poverty level" income, to apply to the BPPFD Board for a partial or complete exemption from payment of the tax by submitting this Hardship Exemption Form. This form must contain the owner(s) name, number of family 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 Community Development's (Department) website <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>.

I declare that my income meets the "very low" or "poverty level" guidelines and for that reason I wish to apply for an exemption of payment of the Beckwourth Peak Fire District parcel tax for the tax year 20\_\_\_\_.

Property Owner legal Name(s) \_\_\_\_\_

Number of Family Members \_\_\_\_\_

Income for Previous Year \$ \_\_\_\_\_

Assessor Parcel Number(s) \_\_\_\_\_

I have attached a copy of my most recent property tax bill for my parcel.

I have attached a copy of my previous year's tax form or other form of income.

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.

Signature (Only one owner needs to sign) \_\_\_\_\_

Date \_\_\_\_\_

Please submit by March 1 of each year to:

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BPFPD Ordinance 2024-01, Attachment B, Approved \_\_\_\_\_, 2024

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