



NORTH SAN JUAN FIRE PROTECTION DISTRICT
MEASURE Q SPECIAL TAX

**FOR EMERGENCY MEDICAL RESPONSE , FIRE PROTECTION, AND
OTHER SERVICES**

TAX REPORT

FISCAL YEAR 2014-15

APRIL 2015

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NORTH SAN JUAN FIRE PROTECTION DISTRICT

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INTRODUCTION

On June 3, 2014, registered voters in North San Juan that made up the North San Juan Fire Protection District (“NSJFPD”) voted to approve a special tax at an overwhelming rate of 79.53% percent. The District provided fire protection, rescue, emergency medical services, and other services. The purpose of this tax is to ensure that the North San Juan community continues to receive fire protection, emergency medical response and other public safety services services.

The Measure Q Special Tax was collected for the first time in fiscal year 2014-15. This Report summarizes the purpose of the Special Tax, method of apportionment, and other related data as required by Government Code Section 50075.1 et seq.

In future years, the Special Tax will continue to be collected and its revenue will continue to be used to provide local fire suppression, protection and emergency response services in the North San Juan area, as approved by its voters on June 3, 2014.

RATE AND SPECIAL TAX METHOD OF APPORTIONMENT

The passage of the Special Tax by the voters on June 3, 2014 authorized the District to levy the Special Tax at a rate of \$61.50 per tax unit for fiscal year 2014-15.

Therefore, the rates shown for fiscal year 2014-15 are shown in the following Figure.

FIGURE 1 –SPECIAL TAX RATE

Classification of Real Property	Residence Equivalent by Parcel Type (effective July 2014)
Residential	1 residence equivalent for first residence/living unit (\$61.50); 0.75 residence equivalent for each subsequent residence/living unit on parcel (\$46.12)
Commercial	2 residence equivalents per parcel (\$123.00)
Industrial	3 residence equivalents per parcel (\$184.50)
Vacant/ Agricultural/ Open Space	0.71 residence equivalent per parcel (\$43.66)
Mixed Use - Residential & Commercial	1.6 residence equivalent for combined commercial use and first residence/living unit (\$98.40); 0.75 residence equivalent for each subsequent residence/living unit on parcel (\$46.12)

SPECIAL TAX FISCAL YEAR 2014-15

Revenue from fiscal year 2014-15 property tax bill collections will be used to fund operating expenses in order to provide local fire protection and emergency medical services, within the District boundaries.

The Figure below displays the preliminary budget for the North San Juan Fire Protection District for fiscal year 2014-15:

FIGURE 2 –MEASURE Q BUDGET FOR FISCAL YEAR 2014-15

REVENUE		
80000	Revenue	\$ 100,000.00
80100	Interest	\$ 250.00
ESTIMATED REVENUE		\$ 100,250.00
EXPENSE		
80200	Advanced EMT Training	\$ 6,000.00
80300	Firefighter Training	\$ 4,000.00
80400	Firefighter stipends	\$ 15,000.00
80500	Capital Equipment	\$ 8,500.00
80600	Capital Improvements	\$ 9,000.00
80700	Administrative	\$ 2,500.00
80800	Reserve (10%) of Budget	\$ 4,500.00
TOTAL EXPENSES		\$45,000

SUMMARY OF SPECIAL TAX REVENUES BY YEAR

The Special Tax revenue for fiscal year 2014-15 is summarized in Figure 3.

FIGURE 3 – SUMMARY OF FY 2014-15 SPECIAL TAX REVENUES

Fiscal Year	Tax Units	Tax		Change vs PY	
		Amount per Tax Unit	Total Tax	Tax Units	Tax Amount
2014-15	1,626.0162	\$61.50	\$100,000	1,626	\$ 100,000

Note: Fiscal Year 2014-15 is the first year that Measure Q was levied. The change versus prior year reflects the total amount of the new special tax.

ADMINISTRATION OF SPECIAL TAXES

GENERAL ADMINISTRATIVE REQUIREMENTS

The Special Tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the Special Tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

USE OF PROCEEDS

All proceeds of the Special Tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of the District, pursuant to Government Code Section 50075.1(b) and (c).

CERTIFICATES

The undersigned respectfully submits the enclosed Special Tax Report and does hereby certify that this Tax Report has been computed by me in accordance with the approved Special Tax methodology.


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EXHIBIT A – SPECIAL TAX ROLL, FISCAL YEAR 2014-15

Reference is hereby made to the tax roll listing for the fiscal year 2014-15 Special Tax for all Assessors' Parcels of land within the boundaries of the North San Juan Fire Protection District. The roll is on file in the office of the Program Manager of the Program, as the tax roll is too voluminous to be bound with this Tax Report. The tax attributed to each parcel was computed in accordance with the approved special tax methodology as summarized in Figure 1.