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Ordinance No. 2007-1661

**Community Facilities District: Ordinance of the Board of Supervisors of the County of Amador Levying a Special Tax for the Fiscal Year 2007-2008 and Following Fiscal Years Solely Within and Relating to Community Facilities District No. 2006-1 (Fire Protection Services), County of Amador, State of California**

**BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF AMADOR:**

1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment and Manner of Collection of Special Tax as shown in Exhibit D to the Resolution Establishing Community Facilities District No. 2006-1 (Fire Protection Services), County of Amador, State of California (the "Community Facilities District"), adopted by the Board of Supervisors (the "Board") of the County of Amador (the "County") on January 9, 2007 (the "Resolution"), a special tax is hereby levied on all taxable parcels within the Community Facilities District for the 2007-2008 fiscal year and all future fiscal years in perpetuity in the amount of the maximum authorized tax; provided, that the amount of special tax levied in each year may be adjusted annually as provided in Section 2 of this Ordinance, subject to the maximum authorized special tax limit.

2. The Chief of the Amador County Fire Protection District (the "Chief") is authorized and directed, with the aid of the appropriate officers and agents of the County, to determine each year, without further action of the Board, the Calculation of Special Taxes as provided in Exhibit D of the Resolution, to prepare the annual special tax roll in the maximum amounts specified in said Exhibit D and, without further action of the Board, to provide all necessary and appropriate information to the Amador County Auditor in proper form, and in proper time, necessary to effect each year the correct and timely billing and collection of the special tax on the secured property tax roll of the County; provided, that as provided in the Resolution and Section 53340 of the California Government Code, the Board reserves the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the County, including but not limited to, direct billing by the County to the property owners and supplemental billing; and provided further that the Board reserves the right, in any year, to inspect and revise the annual special tax roll subject to the limitations of Exhibit D.

3. The appropriate officers and agents of the County are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the County tax roll each fiscal year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

4. The County Auditor may deduct the reasonable costs, as agreed with the Participating Local Agency (as that term is defined in the Resolution of Intention or in

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any resolutions confirming annexation of territory into the Community Facilities District), of collecting the special tax from the amounts collected, prior to remitting the special tax collections to the Participating Local Agency.

5. Taxpayers who have requested changes or corrections of the special tax and who are not satisfied with the decision of the Chief (whether the Chief simply disagrees with the taxpayer or feels the Chief is not authorized to consider the change requested) may appeal to the Board. The appeal must be in writing and fully explain the grounds of appeal, and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The Chief shall schedule the appeal for consideration within a reasonable time at a Board meeting.

6. If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the special tax to the remaining parcels, shall not be affected.

This ordinance shall take effect and be in force immediately as a tax measure; and before the expiration of fifteen (15) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the area of the Community Facilities District.

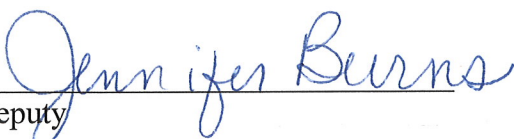
The foregoing Ordinance was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 23<sup>rd</sup> day of January, by the following vote:

<b>RESULT:</b>	<b>ADOPTED [UNANIMOUS]</b>
<b>MOVER:</b>	Rich Escamilla, District I
<b>SECONDER:</b>	Brian Oneto, District V
<b>AYES:</b>	Escamilla, Forster, Boitano, Novelli, Oneto

  
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Chairman, Board of Supervisors

ATTEST:

MARDELL ANDERSON, Clerk of the  
Board of Supervisors, Amador County,  
California

  
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Deputy