

Chapter 3.68 - EMERGENCY MEDICAL AND FIRE RESPONSE SPECIAL TAX

Sections:

3.68.010 - Purpose.

On November 6, 1996, the people of the State of California, passed Proposition 218 adding Article XIII C to the California State Constitution. Beginning July 1, 1997, all existing, new, or increased assessments imposed by the city must be submitted to the electors of the city for approval. The city presently has a fire suppression assessment; the assessment is levied to enable the city to hire and pay the salaries and benefits for three additional firefighters for the city's fire department. This assessment will expire as of June 30, 1997. In addition to the fire suppression assessment a first responder fee is presently charged by the city whenever fire department personnel respond to a call by any person requesting medical assistance. In order to comply with the tenets of Proposition 218 and to maintain the present staffing level of the fire department a special tax is necessary. This special tax will assure funding for an immediate twenty-four-hour, two-firefighter with emergency medical technician training (EMT-1 level) response to any emergency in the city. It is the intent of the city council that the special tax includes funding for these firefighters as first responders in medical emergencies; by such inclusion, the first responder fee can be abolished.

(Ord. 549 § 1 (part), 1997)

3.68.020 - Authority.

California Government Code Section 53978 permits a city to determine and propose for adoption by the electors of the city a special tax for fire protection and related services; such tax may be used specifically for paying the salaries and benefits to firefighting personnel.

(Ord. 549 § 1 (part), 1997)

3.68.030 - **Emergency medical and fire response special tax established.**

A. For the payment of salaries and benefits of three full-time firefighters there is established a special tax for each classification and in the amounts set forth as follows:

Classification	Amount of Tax
Single-family	\$28.00
Multifamily (duplex or larger; per unit)	\$15.00

Mobile home park (per unit)	\$14.00
Commercial/industrial (per business)	\$30.00
Any other improved parcel	\$30.00
Any unimproved buildable parcel	\$10.00

- B. The amount of the tax for each classification may be increased July 1 of each year in an amount equal to the amount obtained by multiplying each classification by the percentage of increase for the preceding December, if any, of the Consumer Price Index, U.S. City Average, as published by the Bureau of Labor Statistics of the United States Department of Labor. In no event shall this percentage exceed five percent for any year. The city council may suspend the imposition of any such increase for any given year.
- C. Individuals working out of a common commercial/industrial space or sharing a common office shall be deemed to be and classified as a single business and responsible for the payment of a single unit of tax except in those instances when the owner or master tenant of the commercial/industrial space or office utilized in such a manner pays the tax for the single unit payment.

(Ord. 549 § 1 (part), 1997)

3.68.040 - Collection—Penalties.

- A. **Parcels.** Those taxes which are parcel based shall be collected at the same time and in the same manner as property taxes by the County of Nevada and subject to the same penalties as, or with, other charges and taxes fixed and collected by the county on behalf of the city.
- B. **Businesses.** Those taxes imposed upon individual businesses shall be collected at the same time and in the same manner as business license taxes by the city and subject to the same penalties as, or with, other charges and taxes collected by the city.

(Ord. 549 § 1 (part), 1997)