

BEFORE THE BOARD OF DIRECTORS OF THE  
**Shasta Community Services District**  
SHASTA COUNTY, STATE OF CALIFORNIA

**RESOLUTION 2024-3**

**A RESOLUTION OF THE SHASTA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS  
FOR THE SHASTA COUNTY AUDITOR-CONTROLLER'S OFFICE TO PLACE THE SHASTA FIRE  
PROTECTION DISTRICT'S SPECIAL TAX ON THE 2024/2025 PROPERTY TAX ROLL FOR EACH  
PARCEL WITHIN THE BOUNDARIES OF THE SHASTA COMMUNITY SERVICES DISTRICT  
PRIOR TO THE ANNEXATION OF KESWICK .**

**WHEREAS**, the Shasta Community Services District (CSD, or District) seeks to have the Shasta County Auditor-Controller office place the Shasta Fire Protection District's twenty dollar (\$20.00) special tax that was ballot approved in 2023 on the 2024/2025 property tax roll for each parcel within in the boundaries of the Shasta Community Services District prior to the annexation of Kewsick; and

**WHEREAS**, the Shasta Fire Protection District legal boundary description and parcel list are being created by VESTRA Resources, Inc.

**WHEREAS**, the special tax will contribute to a balanced budget, to fund fire protection services to FPD residents in a manner consistent with the Fire Protection District Law of 1987 (California Health and Safety Code Section 13800 and following), which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property; and

**WHEREAS**, the special tax was submitted to and approved by the majority of the voters of the district on November 7<sup>th</sup>, 2023.

**WHEREAS**, land parcels to be taxed shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the Shasta Fire Protection District as defined by the FPD Tax Rate Areas boundaries; for which the Shasta County Assessor has assigned an Assessor's Parcel Number. The initial special tax amount shall be twenty dollars (\$20.00) annually for all parcels.

**WHEREAS**, certain Assessor's Parcels which are exempt from property tax shall also be exempt from the Shasta FPD special tax and include Public Owned Parcels (United States of America, State of California, or other local agencies).

**WHEREAS**, the special tax is due from every person or persons who owns a parcel or parcels within the Shasta FPD 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 Shasta County Tax Collector shall collect the tax and any penalty or interest due hereunder.

**NOW, THEREFORE, BE IT RESOLVED** by the Board Directors of the Shasta Community Services District that:

The special assessment of \$20.00 per parcel, as approved by the voters, shall be placed on the 2024/25 Tax Roll and collected at the same time and manner as ad valorem taxes.

#### RECERTIFICATION

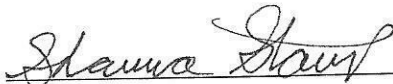
I do certify that the foregoing is a full, true and correct copy of a resolution duly and regularly adopted at a meeting of the Shasta Community Services District Board of Directors held on July 15<sup>th</sup>, 2024.

AYES:

NOES:

ABSTAINS:

ATTEST:



Administrative Assistant

Date: 7/19/24

APPROVED:



Board President

Date: 7/15/24