

RESOLUTION NO. 2021-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA HABRA HEIGHTS, CALIFORNIA, ESTABLISHING TAX AMOUNTS WITH RESPECT TO THE SPECIAL TAX TO FUND FIRE PREVENTION, PROTECTION, AND LIFE SAFETY SERVICES, DIRECTING THE IMPOSITION AND ADMINISTRATION OF THE SPECIAL TAX FOR FISCAL YEAR 2021-22, AND TAKING CERTAIN RELATED ACTIONS

WHEREAS, on July 15, 1997, the voters of the City of La Habra Heights (the "City") adopted Ordinance No. 219 to repeal the City's Fire Service Fees and to enact a special tax to fund fire prevention and protection services; and

WHEREAS, Ordinance No. 219 has been codified as Chapter 3.4 of the La Habra Heights Municipal Code (the "Code"); and

WHEREAS, the City Manager has recalculated the maximum special tax amounts for Fiscal Year 2020-21, has given notice of the determination of such maximum special tax amounts as required by Section 3.4.70(2) of the Code, and has presented such determination to the City Council; and

WHEREAS, Section 3.4.70(1) of the Code requires the City Council to annually: (i) determine the amount of revenue necessary to furnish adequate fire protection and prevention services to the City and (ii) establish tax amounts sufficient to generate that revenue.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA HABRA HEIGHTS HEREBY FINDS, RESOLVES AND ORDERS AS FOLLOWS:

Section 1. The City Council directs the City Manager to administer Ordinance No. 219 pursuant to the provisions of the Code.

Section 2. The amount of revenue necessary to furnish adequate fire protection and prevention services to the City in Fiscal Year 2021-22 is estimated to be \$1,985,518; however the maximum amount of tax proceeds is estimated to be \$1,264,325. The difference between the budgeted amount and the available funding is estimated to be \$721,193. Of this, other Fire Department revenue will fund \$322,863 and \$398,330 will be transferred out from the general fund.

Section 3. The tax rates sufficient to generate approximately \$1,264,325 in special tax revenue are as follows:

- a) ***Acresage Charge:*** eighty-three dollars and sixty-one cents (\$83.61) on each parcel, other than a parcel maintained and irrigated for golf course use, for each acre or part thereof up to and including the tenth acre; plus

forty-three dollars and fourteen cents (\$43.14) for each acre or part thereof in excess of ten acres, up to and including the twentieth acre; plus twenty-one dollars and fifty-three cents (\$21.53) for each acre or part thereof in excess of twenty acres. For each parcel maintained and irrigated for golf course use the tax shall be seventeen dollars and thirty cents (\$17.30) for each acre or part thereof.

- b) **Residential Structure Charge:** in addition to the acreage charge described above, a residential structure charge shall be imposed on each parcel improved with one (1) or more residential structures. If the total enclosed habitable area of the structures on the site is equal to or less than seven thousand square feet (7,000 sq. ft.), the residential structure charge shall be five hundred four dollars and ninety-three cents (\$504.93). If the total enclosed habitable area of the structures on site is more than seven thousand square feet (7,000 sq. ft.), the residential structure charge shall be eight hundred fourteen dollars and eighty-six cents (\$814.86).
- c) **Commercial and Institutional Structure Charge:** in addition to the acreage and residential structure charges described above, the tax shall be twenty cents (\$0.2020) per square foot of enclosed habitable area on each parcel improved with one (1) or more commercial structures; and the tax shall be one thousand seven hundred ninety-eight dollars and ninety-seven cents (\$1,798.97) on each parcel improved with one (1) or more institutional structures.
- d) **Fuel Storage Facility Charge:** in addition to the acreage, residential structure, and commercial and institutional structure charges described above, the tax shall be three thousand five hundred ninety-seven dollars and seven-nine cents (\$3,597.79) on each parcel improved with a fuel storage facility, pump station, natural gas underground storage facility, or compressor station.

Section 4. The special tax imposed by the Code is hereby imposed for Fiscal Year 2021-22 at the tax amounts set forth in Section 3 of this Resolution. The City Manager is directed to transmit to the Auditor-Controller of Los Angeles County the amount of the Fiscal Year 2021-22 special tax against each non-exempt parcel of real property within the City. The Auditor-Controller of the County of Los Angeles is hereby directed to collect such special taxes in the same manner, at the same time, and subject to the same penalties and interest as established by law for other taxes against real property fixed and collected by the County of Los Angeles on behalf of the City of La Habra Heights.

Section 5. If any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, subsections, sentences, clauses, phrases, or portions of this Resolution shall nonetheless remain in full force and effect. The City Council

hereby declares that it would have adopted each section, subsection, sentence, clause, phrase, or portion of this Resolution, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Resolution be declared invalid or unenforceable.

PASSED, APPROVED, AND ADOPTED this 14th day of June, 2021 by the City Council of the City of La Habra Heights in the State of California by the following vote:

AYES: COUNCIL MEMBERS: Bergman, Klingfus, Laherty, Williams, and Zezula
NOES: COUNCIL MEMBERS: None
ABSENT: COUNCIL MEMBERS: None
ABSTAIN: COUNCIL MEMBERS: None



Dennis Laherty, Mayor

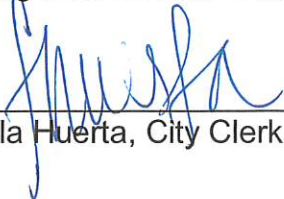
APPROVED AS TO FORM:



Michael Maurer, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Fabiola Huerta, City Clerk do hereby attest to and certify the foregoing Resolution No. 2021-13 was adopted by the City Council of the City of La Habra Heights at a regular meeting held on June 14, 2021.



Fabiola Huerta, City Clerk

Date 6/14/2021