

FY 2022-23

TAX REPORT

South Placer Fire Protection District

Former Loomis Fire Protection District

Fire Suppression and Protection Special Tax

October 2023

Final Report

Engineer of Work:



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Introduction

In June 2017 Loomis Fire Protection District (the “former District”) completed the necessary steps, as directed by the Placer County Local Agency Formation Commission (PCLAFCO), in order to merge with South Placer Fire Protection District (the “Consolidated District”). The former District was formed in 1930 as a volunteer department. The former District is located in the rural foothills of Placer County along Interstate 80, and its service area encompasses approximately 18 square miles. The former District includes most of the town of Loomis as well as some unincorporated areas. The former District also provides service along Interstate 80 and the main line for Amtrak and the Union Pacific Railroad, a major tourist transportation corridor.

On June 3, 1997, registered voters in the town of Loomis and some unincorporated areas that make up the former District voted to approve a special tax. After 67 years of providing fire protection and emergency medical services, the once-all-volunteer fire department was unable to keep up with the growth in the area and thus needed additional funding. The purpose of this tax is to ensure that the former District continues to receive fire protection and emergency medical services. In addition, the former District receives some minimal property tax revenues.

The Special Tax was collected for the first time in fiscal year 1997-98. This Report summarizes the purpose of the Special Tax, the fiscal year 2022-23 Special Tax, the 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 former District area, as approved by its voters on June 3, 1997.

Rate and Special Tax Method of Apportionment

The passage of the Special Tax by the voters on June 3, 1997 authorized the District to levy the Special Tax at a rate of \$63.46 per tax unit or Single Family Residence for fiscal year 1996-97. In order to help ensure that the revenues from the special tax grow in line with the inflation-adjusted cost of providing local fire protection and medical emergency response services, the tax rate may be increased in future years by an annual amount determined by the Consumer Price Index. The Board of Directors determined that the tax rate for fiscal year 2022-23 would be increased by the total CPI change of 5.00%, according to the Consumer Price Index (“CPI”) for All Urban Consumers – San Francisco Bay Area from April 2021 to April 2022, as determined by the United States Bureau of Labor Statistics.

Therefore, the rates shown for fiscal year 2022-23 are shown in the following Figure.

Figure 1 –Special Tax Rate

Use of Property	2018-19 Rate	2019-20 Rate	2020-21 Rate	2021-22 Rate	2022-23 Rate	Unit
Single-Family	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
Multi-family Residential	\$53.05	\$55.18	\$55.79	\$57.92	\$60.81	SFR rate + MFR for each additional unit
Apartment Building	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
Apartment Units	\$53.05	\$55.18	\$55.79	\$57.92	\$60.81	per unit
Mobile Homes on a Separate Parcel	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
Mobile Home Park	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
Mobile Home Units	\$5.16	\$5.36	\$5.42	\$5.63	\$5.91	per unit
Commercial/ Industrial	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
Agricultural / Vacant	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel
All other uses	\$108.50	\$112.85	\$114.10	\$118.45	\$124.37	per parcel

Summary of Special Tax Revenues by Year

The Special Tax revenue for fiscal year 2022-23, as well as the amounts for previous fiscal years, are summarized in Figure 2.

Figure 2 – Summary of Special Tax Revenues

Fiscal Year	Tax Units	Tax Amount per Tax Unit	Total Tax ¹	Annual Change	
				Tax Units	Tax Amount
2018-19	4,164	\$108.50	\$451,115	3	\$14,541
2019-20	4,189	\$112.85	\$469,771	25	\$18,656
2020-21	4,231	\$114.10	\$480,906	42	\$11,135
2021-22	4,211	\$118.45	\$497,429	(20)	\$16,523
2022-23	4,232	\$124.37	\$523,883	21	\$26,454

¹ Amounts submitted to the County Tax Collector.

Expenditures for Fiscal Year 2022-23

There were 4,118 parcels in the District as of June 30, 2022. The total annual taxes to be collected within the District for fiscal year 2022-23 were \$523,883.

Figure 3 –Expenditures for Fiscal Year 2022-23

Revenue	
Parcel Tax	\$523,883
Expenses	
Salaries and Benefits	\$424,346
Administraton/ Benefits	\$0
Service and Ops	\$99,538
Fixes Assets	\$0
Ending Balance	\$0

¹ Revenues are based on final parcel tax revenues less County costs and fees

Projections for Fiscal Year 2023-24

Revenue from fiscal year 2023-24 property tax bill collections will be used to fund operating expenses in order to provide local fire protection and emergency medical services in the District.

The Figure below displays the preliminary budget for the Loomis Fire Protection District for fiscal year 2023-24:

Figure 4 – projected Budget for Fiscal Year 2023-24

Revenue	
Parcel Tax	\$539,943
Expenses	
Salaries and Benefits	\$437,354
Administraton Salaties/ Benefits	\$0
Service and Ops	\$102,589
Fixes Assets	\$0
Ending Balance	\$0

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).

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Delinquencies

The District participates in the "Teeter Plan" with the County of Placer whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are 1.77% for fiscal year 2022-23, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored. See Figure 5 on the following page:

Figure 5 - Summary of % of Unpaid Delinquencies

As of June 30, 2023	
Total Special Tax Levied	523,883
Total Special Taxes Delinquent	5,892
Percent of Special Tax Delinquent	1.12%

Appeals Procedure

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, or other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

Auditor Filing and Reporting

Parcel tax levies for the upcoming fiscal year must be filed with the Placer Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2022-23. After submission of the parcel 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 parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Exhibit A – Special Tax Roll, Fiscal year 2022-23

Reference is hereby made to the Assessment Roll in and for the assessment proceedings is on file in the office of the Fire Chief of the South Placer Fire Protection District, as the Assessment Roll is too voluminous.