

FY 2022-23

TAX REPORT

South Placer Fire Protection District

Measure A Special Tax

October 2023

Final Report

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Introduction

The South Placer Fire District has served the community of Granite Bay and portions of Loomis, Penryn, and Newcastle since 1952. The South Placer First District formed a Special Tax by way of Ordinance No. FP6 of the Board of the South Place Fire District “SPFD”, adopted on June 3, 1980. The purpose of this tax is to ensure that the residents within the South Placer Fire District continue to receive Advance Life Support and transportation, fire suppression, and Rescue/Special Operations services. In addition, SPFD receives some minimal property tax revenues.

The Special Tax was collected for the first time on July 1, 1980. 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 Advance Life Support and transportation, fire suppression, and Rescue/Special Operations services in the South Placer area, as approved by way of Ordinance No. FP6 of the Board of the South Placer Fire District.

Special Tax Rate

The passage of the Special Tax by the voters on June 3, 1980 authorized the District to levy the Special Tax. SCI Consulting Group became the parcel tax administrator beginning with the submittal of the Fiscal Year 2016-17. The Board of Directors determined that the tax rate for fiscal year 2022-23 shall remain as follows:

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

Figure 1 –Special Tax Rate

Use of Property	Rate	Unit
Residential Parcel	\$70.00	per parcel *
Commercial Unit	\$0.05	per square feet *
Irrigated Farm	\$70.00	for all builings *
Mobile Home Park	\$20.00	per unit *
Land	\$2.00	per acre

Note: All marked (*) will include an additional \$2.00 per acre

Fiscal Year 2022-23 Parcel Tax

There were 10,103 parcels in the District as of June 30, 2022. The total annual parcel tax submitted collected within the district for fiscal year 2022-23 was approximately \$702,238.68.

Figure 2 below will summarize the Parcel Tax Levies for the previous five years.

Figure 2 –Summary of Parcel Tax Submittal FY 2022-23

Fiscal Year	Tax Units	Tax Amount per Tax Unit¹	Total Tax
2018-19	9987.0	see Figure 1 for details	\$ 696,222.84
2019-20	10014.2	see Figure 1 for details	\$ 700,995.80
2020-21	10020.0	see Figure 1 for details	\$ 706,259.04
2021-22	10108.3	see Figure 1 for details	\$ 707,862.00
2022-23	10015.5	see Figure 1 for details	\$ 702,238.68

¹ Amounts submitted to the County Tax Collector

Figure 3 below displays the Parcel Tax Levies expenditures for fiscal year 2022-23:

Figure 3– Estimated Expenditures for Fiscal Year 2022-23

Expenditure for Fiscal year 2022/23		
Revenue		
	Special Parcel Tax: Measure A Revenues ¹	\$ 702,239
Expenses		
	Salaries and Benefits	\$ 568,813
	Service and Operations	\$ 133,425
	Fixed Assets	\$ -
Ending Balance		\$ (0)

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

Figure 4 below displays the Parcel Tax Levies projections for fiscal year 2023-24:

Figure 4 – Projections for Fiscal Year 2023-24

Projections for Fiscal year 2023/24		
Revenue		
	Special Parcel Tax: Measure A Revenues	\$ 713,371
Expenses		
	Salaries and Benefits	\$ 577,830
	Service and Operations	\$ 135,540
	Fixed Assets	\$ -
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 July 24th 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.

AB2109 Requirements

During last year's legislative session, the Governor signed AB2109 that is effective January 1, 2015. In summary, each county, city, and special district that assesses a parcel tax (direct charge) shall provide information to the Controller in the annual Financial Transaction Report. The information to be provided is as follows:

- The type and rate of parcel tax imposed
- The number of parcels subject to the parcel tax
- The number of parcels exempt from the parcel tax
- The sunset date of the parcel tax, if any
- The amount of revenue received from the parcel tax
- The manner in which the revenue received from the parcel tax is being used

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).

Delinquencies

Beginning in 1993/94, Placer County implemented the alternative method of apportionment commonly referred to as the Teeter Plan. The basic concept of the Teeter Plan is that the County apportions to taxing agencies 100% of their secured (and supplemental secured) levy (adjusted for roll changes), with the County owning the delinquent receivables. Placer County “Teeters” all secured ad valorem taxes as well as all direct charges (with the exception of 1915 Act Bond and Mello Roos charges). 55% of the current secured roll is apportioned in December, 40% in April and 5% in June. They also distribute any adjustments due to roll changes processed during the year in June.

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 1.02% 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 below:

Figure 3 – Delinquencies for Fiscal Year 2022-23

	As of June 30, 2023
Total Special Tax Levied	\$702,239
Total Special Taxes Delinque	\$7,181
Percent of Special Tax Delinc	1.02%

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

Special Tax Roll – Exhibit A – begins on the following page.

Exhibit B-AB 2109 Reporting Requirements, Fiscal year 2022-23

AB 2109 Reporting Requirements, – Exhibit B– begins on the following page.