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## MEMORANDUM REPORT

**Meeting Date:** March 19, 2019

**TO:** Board of Commissioners of the Los Altos Hills County Fire District

**FROM:** Jeanne Evilsizer, District Clerk, Los Altos Hills County Fire District

**SUBJECT:** **FY2019/2020 Tax Override Rate**

**RECOMMENDATION:**

Establish the FY2019/2020 tax override rate for the amount of \$0.00

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### **BACKGROUND**

As a result of Proposition 13 in June 1978, the Los Altos Hills County Fire District lost 60 percent of its property tax revenue. The State of California created a Special District Fund and gave counties the responsibility for distribution of a limited fund among all Districts. The amount allocated to the Los Altos Hills County Fire District was insufficient to meet its commitment for fire protection. Therefore, the District called for a Special District Election. The proposition passed. The annual fee charged to an improved residential parcel was \$50. The District imposed the tax override for a short time (less than four years) until the extra funds were no longer required.

### **DISCUSSION**

In accordance with the provisions of Ordinance No. 1, (Attachment 1) the District has the authority to levy the tax override should it be necessary for fire protection and related services. The District formally makes this decision on an annual basis, at a scheduled Fire District meeting. The Tax Collector's Office is then notified of the Board of Commissioner's decision. The District's files indicate that for budget year 1986/87 and every year thereafter, the tax override was set at \$0.00.

It is recommended that the Board of Commissioners of the Los Altos Hills County Fire District establish the tax override rate at \$0.00 for FY2019/2020.

### **Attachment:**

1. Ordinance No. 1 imposing a Special Tax for fire protection and related services approved on June 19, 1981.