

BROADMOOR POLICE PROTECTION DISTRICT

BOARD OF POLICE COMMISSIONERS

Resolution No. 2024/25-01

A RESOLUTION CALLING A GENERAL DISTRICT ELECTION FOR NOVEMBER 5, 2024 FOR THE PURPOSE OF SUBMITTING TO THE VOTERS OF THE DISTRICT A PROPOSAL TO LEVY A LIMITED SUPPLEMENTAL SPECIAL TAX ON ALL PARCELS OF REAL PROPERTY IN THE DISTRICT FOR FIVE YEARS AND TO INCREASE THE DISTRICT'S APPROPRIATIONS LIMIT; AND TO REQUEST CONSOLIDATION OF THIS GENERAL DISTRICT ELECTION WITH THE STATEWIDE GENERAL ELECTION OF SAME DATE

WHEREAS, since 1948 when the Broadmoor Police Protection District of San Mateo County ("District") was formed, the residents and merchants of the District have been provided with law enforcement and police protection services at a level substantially above level of service available to them absent the existence of the District; and,

WHEREAS, since the inception of the District the residents and merchants have enjoyed a relatively crime-free community, wholly inconsistent with the surrounding area, due entirely to the enhanced law enforcement and police protection services provided by the District's police department, and that such services have since the inception of the District been funded in part by a special parcel tax; and,

WHEREAS, the Board of Police Commissioners of the District desires to submit to the voters a measure that would establish a limited special parcel tax at the rates set forth herein per year per parcel in order to provide additional funding for police protection, crime prevention, emergency response services and any other authorized District activities; and,

WHEREAS, the parcel tax will be a special tax, the proceeds of which are to be deposited into a special District account, created and maintained by the District, and used only for the specific purposes identified herein; and,

WHEREAS, pursuant to California Constitution, Articles XIII A §4, XIII C §2(d), XIII D, §3(a), and California Government Code §§50077, 53722, and 53724, the District may not impose any new, or extend any existing special parcel tax unless and until that tax is submitted to the electorate and approved by an affirmative vote of two-thirds of the qualified electors voting in the election; and,

WHEREAS, pursuant to California Health and Safety Code §20110 and California Government Code §50077, the Board of Police Commissioners has authority to place special tax measures on the ballot to be considered at a District Election; and,

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WHEREAS, pursuant to Proposition 62 (California Government Code §53724(c) and (d)), a local tax election may be consolidated with a statewide primary election, a statewide general election, or a regularly scheduled local election at which all of the electors of the local government are entitled to vote, or held on any other election date permitted by law; and,

WHEREAS, the Statewide General Election for President of the United States and for other Federal, State and local offices, and the District's General Election are all scheduled for November 5, 2024; and,

WHEREAS, pursuant to the provisions of Government Code §50075 *et seq.*, this Board does hereby adopt this Resolution to levy a limited supplemental special tax for police protection, crime prevention, emergency response services and any other authorized District activities; and,

WHEREAS, since the passage of Proposition 13 in 1978 the voters of the District have consistently and overwhelmingly cast their votes to impose a special tax upon the real property situated within the District so that the residents and merchants of the District will continue to receive the enhanced law enforcement and police protection services to which they have become accustomed and which they have had in place since 1948; and,

WHEREAS, this Board finds, has determined and declares that a limited supplemental special tax to augment existing property tax revenue is necessary and vital in order for the District to remain viable and to continue to provide the special benefits of substantially enhanced police protection, crime

prevention, emergency response service and all other authorized District activities; and,

WHEREAS, the State of California and local governments within the state are all facing severe financial shortages and deficits, including the District; and,

WHEREAS, this Board finds and determines that without the limited supplemental special parcel tax prescribed by this Resolution, there will be a fiscal shortfall, and that each and every fiscal year thereafter there will be a similar shortfall in revenue to the extent that the District is not likely to remain viable unless the proposed supplemental special parcel tax is imposed or other sources of revenue are attained, which is not likely; and,

WHEREAS, on July 9, 2024, the Board of Police Commissioners held a public hearing after due notice regarding calling for an election on a ballot measure approving a limited supplemental special parcel tax; and,

WHEREAS, if approved, the special parcel tax will be collected starting on July 1, 2025, and may be imposed each year thereafter for until June 30, 2030 (five year term); and,

WHEREAS, the Measure, the specific terms of approval, and the collection and use of the revenues of the special parcel tax are described below.

NOW, THEREFORE, be it hereby resolved, ordered and declared by the Board of Police Commissioners and the People of the Broadmoor Police Protection District as follows:

ELECTION PROVISIONS

Section 1: Pursuant to California Constitution, Articles XIII A §4, XIII C §2(d), XIII D, §3(a), California Health and Safety Code §20110 and California Government Code §§50077, 53722, and 53724, an election shall be and it is hereby ordered to submit the proposed limited supplemental special parcel tax to the voters of the District at the General District Election to be held on November 5, 2024.

Section 2: The measure shall be presented and printed upon the ballot with the following ballot question to be included therein:

**BROADMOOR POLICE
LIMITED SUPPLEMENTAL SPECIAL PARCEL TAX
FOR POLICE PROTECTION, CRIME
PREVENTION AND EMERGENCY SERVICES**

Shall the measure to establish a limited (five year term) supplemental special tax on each parcel of real property within the District commencing July 1, 2025, and ending on June 30, 2030, unless extended by the voters, at rates set forth in the measure with annual cost adjustments not to exceed 5%, generating approximately \$700,000 annually for police protection and related services, be adopted?

Section 3: The District election shall be held and conducted, and the voters thereof shall be canvassed, and the returns thereof shall be made, and the results thereof shall be ascertained and determined as herein provided by, and in accordance with, the applicable provisions of the Elections Code.

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Section 4: All persons qualified to vote at District elections in the District on November 5, 2024, shall be qualified to vote on the measure submitted by this Resolution at the District Election, which will be consolidated with the General District Election on November 5, 2024.

Section 5: The Chief of Police / District Manager is hereby instructed to cause a duly certified copy of this Resolution, which constitutes the order to hold and conduct an election and formal notice of such election, to be delivered to the Assessor-County Clerk-Recorder & Chief Elections Officer or other appropriate county election officer no later than August 9, 2024.

Section 6: The Chief of Police / District Manager is authorized, directed to and is fully empowered to execute all agreements, on behalf of and in the District's name, with the County of San Mateo Assessor-County Clerk-Recorder & Chief Elections Officer for such necessary election services as the may determine pursuant to law.

Section 7: Pursuant to Elections Code §§10403 and 10418 the Board of Police Commissioners requests the Board of Supervisors of San Mateo County to consolidate this District election with the Statewide General Election of same date and to further provide that the canvass be made by any person or official authorized by law to canvass the returns of the election, and this Board hereby consents to such consolidation and canvass.

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Section 8: The Board of Police Commissioners hereby requests that the District election on this measure be conducted along with and a part of the 2024 Statewide General Election on November 5, 2024, and shall pay all costs of the County in conducting said election for the District measure.

Section 9: Notice of the time and place of holding the election is hereby given. The Board of Police Commissioners hereby requests that the San Mateo County Assessor-County Clerk-Recorder & Chief Elections Officer or other duly authorized elections officer or person appointed by them, if applicable, cause all notices required by law in connection herewith to be published and posted, as the case may be, in the manner prescribed by law.

Section 10: Impartial Analysis. Pursuant to California Elections Code §9313, the Board of Police Commissioners hereby directs the Police Chief/District Manager to transmit a copy of the Measure as set forth herein to the San Mateo County Attorney's Office (formerly County Counsel). The County Attorney's Office, in coordination with the District's legal counsel, shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the elections official not later than end of business on August 20, 2024, who shall cause the analysis to be published in the voter information guide along with the Measure as provided by law. The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the

requisite number of voters or by the Board of Police Commissioners. In the event the entire text of the Measure is not printed on the ballot, or in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, the following: **“The above statement is an impartial analysis of Measure “___”. If you desire a copy of the measure, please call the election official’s office at (650) 312-5222 and a copy will be mailed at no cost to you.”**

SUBSTANTIVE PARCEL TAX PROVISIONS

Section 11: There shall be imposed upon every parcel of real property located entirely or partially within the District a limited supplemental special parcel tax in an amount and as provided in this Resolution.

Section 12: The limited supplemental special parcel tax for the first fiscal year commencing July 1, 2025, for Fiscal Year 2025/2026, shall be assessed and levied against each parcel of real property situated entirely or partially within the District in accordance with subsections *(a)* through *(g)* of this section, which shall be subject to an annual review and adjustment as provided in Section 4 of this Resolution. All property owned by public entities and public utilities will be exempt from the imposition of the limited supplemental special parcel tax provided herein so long such property is used exclusively by the public entity or public utility owning it. This exemption shall not apply to any property owned by a public entity or public utility that is

leased, licensed or rented to a private party for private use, whether or not for profit.

(a) *Single Family Residential Property:* Each primary dwelling unit on a parcel of *Single Family Residential Property* is subject to a limited supplemental special parcel tax of \$297.00 per primary dwelling unit located entirely or partially on each parcel.

(b) *Accessory Dwelling Unit:* Each *Accessory Dwelling Unit* is subject to a limited supplemental special parcel tax of \$267.30 per unit located entirely or partially on each parcel.

(c) *Multi-Family Residential Property:* Each dwelling unit on a parcel of *Multi-Family Residential Property* is subject to a limited supplemental special parcel tax of \$267.30 per unit located entirely or partially on each parcel.

(d) *Residential Care Property:* Each bed on a parcel of *Residential Care Property* is subject to a limited supplemental special parcel tax of \$237.60 per bed located entirely or partially on each parcel. The number of beds assigned to each parcel of *Residential Care Property* shall be based upon the maximum number of beds authorized by law or by a permit issued, whether or not such beds are occupied. In cases where the maximum number of authorized beds is exceeded, the limited supplemental special parcel tax shall be based upon the maximum number of beds authorized plus each bed in excess of the authorized amount. In those cases where no maximum number

of beds is authorized, the tax shall be based on the highest number of beds each facility had on the premises at any single time during any fiscal year. The proper and designated official of the District may require the operators of such facilities to execute a statement of facts under penalty of perjury material to the tax.

(e) *Non-Residential Property*: Each parcel of *Non-Residential Property* is subject to a limited supplemental special parcel tax of \$0.5506 per building square foot located entirely or partially on each parcel.

(f) *Undeveloped Property*: Each parcel of *Undeveloped Property* is subject to a limited supplemental special parcel tax of \$0.0427 per lot square foot located entirely or partially on each parcel.

(g) *Mixed-Use Property*: Any parcel that contains more than one of the property types described in subsections (a) through (e) of this section shall be considered *Mixed-Use Property*. The limited supplemental special parcel tax on each parcel of *Mixed-Use Property* shall be the sum of the applicable tax for each of the property types described in subsections (a) through (e) of this section.

Section 13: In conjunction with the proposal of the limited supplemental special parcel tax the District's appropriations limit per fiscal year for the duration of the limited special parcel tax, commencing July 1, 2025, shall be equal to the increased levy of limited special tax for such year, as

provided herein and as permitted by Article XIII B §4 of the California Constitution.

Section 14: Not later than June 30 of each fiscal year immediately succeeding the passage and adoption of the ballot measure approving the limited special parcel tax provided in this Resolution (commencing Fiscal Year 2026/2027) the Board, after notice and hearing, shall review the limited supplemental special parcel tax specified in Section 12, and each subparagraph thereof, and shall either continue the tax at the same rate for the next fiscal year or, if the Board determines that the tax should either be increased or decreased, adjust the tax for the next fiscal year at the hearing, subject to the maximum amount herein. The maximum amount the Board may fix without further voter approval shall be the baseline amount set forth in Section 12 for each class of parcel, plus an annual increase equivalent to the increase in costs to provide the services funded by this tax, shall not exceed 5% any fiscal year.

Section 15: Upon voter approval of the proposed measure, the Police Chief/District Manager or his/her authorized designee or employee is hereby authorized and directed each fiscal year, commencing with the fiscal year 2025-2026, to determine the special parcel tax amount to be levied for the next fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with this Resolution and the authorizations set forth herein. The limited supplemental special parcel tax shall be collected on behalf of the District by the County of San Mateo

("County") in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by the District, or by the County on behalf of the District. The Police Chief/District Manager or his/her authorized designee or employee is hereby authorized and directed to provide all necessary information to the County Treasurer-Tax Collector to effect proper billing and collection of the special parcel tax so that the installments of the tax shall be included on the secured property tax roll of the County. Unless the Board proposes a rate adjustment pursuant to Section 14, no Board action shall be required to authorize the annual collection of the special parcel tax as herein provided.

Section 16: The limited supplemental special parcel tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected; provided, however, that the Board may authorize other appropriate methods of collection of the limited supplemental special parcel tax by appropriate resolution(s). The limited supplemental special parcel tax so levied shall become a charge upon and a lien against the parcels on which the taxes are assessed and collectible, and to which the liens attach. The limited supplemental special parcel tax shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for *ad valorem* property taxes.

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Section 17: The collection of the limited supplemental special parcel tax provided for herein shall not in any way, directly or indirectly, decrease the funds available to the District from all other sources from which the District receives or derives revenue. Nor shall the collection of such limited supplemental special tax in any way, directly or indirectly, be used to offset or be applied as any form of credit against any funds the District is entitled to receive from all sources, including any other special tax revenue the District presently receives or hereafter will receive.

Section 18: The limited supplemental special parcel tax provided by this Resolution shall be supplemental and in addition to any other District special tax currently in force and effect or which hereafter becomes operative.

Section 19: The provisions of this Resolution shall apply to five consecutive fiscal years (2025/2026 through 2029/2030) after which time this Resolution shall lapse, and the limited supplemental special parcel tax provided by this Resolution shall expire and be of no further force or effect unless extended or renewed by the voters prior to the expiration hereof in accordance with, and as provided by, law.

Section 20: For the purposes of this Resolution the following definitions shall apply:

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(a) The term "Single Family Residential Property" means any parcel that contains a single dwelling unit, or any parcel that contains a residential structure consisting of two or more dwelling units that share common walls, have separate Assessor's Parcel Numbers assigned to them (except for a duplex triplex, or fourplex unit, which may share a Parcel with another duplex, triplex or fourplex Unit(s)), and may be purchased by individual homebuyers (which shall still be the case even if the dwelling units are purchased and subsequently offered for rent by the owner of the dwelling unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code §4125. Any incidental use of such property for "in-home" businesses such as bookkeeping, seamstress, secretarial and other such incidental home-business use shall not affect this classification. Typical San Mateo County Use Codes designating *Single Family Residential Property* include "01", "07", "51", "52", "53", and "97", as those Use Codes may be amended in the future.

(b) The term "Accessory Dwelling Unit" or "ADU" means a secondary residential unit of limited size, as defined in California Government Code §66313, as may be amended from time to time, that is accessory to a single dwelling unit. The ADU may be on the same parcel as the single dwelling unit or on a separate parcel. For purposes of clarification, where an ADU and primary dwelling unit are on the same parcel, the ADU located on such parcel is considered a separate dwelling unit from the primary dwelling unit on such

parcel for purposes of the special tax. Should a parcel contain only an ADU, such parcel will be taxed as an ADU only.

(c) The term "Multi-Family Residential Property" means any parcel that contains a residential structure with two or more dwelling units that share a single Assessor's Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers. Typical San Mateo County Use Codes designating *Multi-Family Residential Property* include "02", "03", "04", "05", "08", "09", "91", "92", "93", "94", "95", "96", and "98", as those Use Codes may be amended in the future.

(d) The term "Residential Care Property" means any parcel that contains a residential structure used to provide long or short-term care for compensation on a permanent or temporary housing basis of any kind. This includes rest homes, convalescent homes, short-term care homes, long-term care homes, and rooming houses. The typical San Mateo County Use Code designating *Residential Care Property* is "75", as that Use Code may be amended in the future, but the *Residential Care Property* designation may be applied to parcels with other Use Codes if such parcels are determined to be *Residential Care Property* by the District.

(e) The term "Non-Residential Property" means any parcel on which a for-profit or non-profit enterprise, or religious institution, is located, or which is used for a commercial purpose, exclusive of *Multi-Family Residential Property* and *Residential Care Property*. Typical San Mateo County Use Codes

designating *Non-Residential Property* include “06”, “11”, “12”, “13”, “14”, “15”, “16”, “17”, “18”, “19”, “21”, “22”, “23”, “24”, “25”, “26”, “27”, “28”, “29”, “31”, “32”, “33”, “34”, “35”, “36”, “37”, “38”, “39”, “59”, “61”, “62”, “63”, “64”, “65”, “66”, “67”, “68”, “69”, “71”, “72”, “73”, “74”, “76”, “77”, “78”, “79”, as those Use Codes may be amended in the future.

(f) The term "Undeveloped Property" means any parcel of land wholly without any improvements of any kind whatsoever. The typical San Mateo County Use Code designating *Undeveloped Property* is “00”, as that Use Code may be amended in the future.

(g) The term "fiscal year" is defined as twelve consecutive calendar months over two consecutive calendar years commencing July 1 of each calendar year and ending June 30 of the succeeding calendar year.

(h) The term "parcel" is defined as any unit of land situated entirely or partly within the District that now either now has or acquires a separate Assessor’s Parcel Number and/or which now receives, or which will hereafter receive, a separate tax bill from the San Mateo County Tax Collector. In the event of a conflict between these two definitions, the "separate tax bill" definition shall control except where two or more parcels are combined by the Assessor for taxing purposes, in which event the total special tax on all parcels so combined shall be assessed irrespective of the single tax bill.

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Section 21: Specific Purpose of Special Parcel Tax.

(a) The proceeds of the limited supplemental special parcel tax shall only be used for the specific purpose of funding the District's costs of providing police protection, crime prevention and emergency response services and programs, as well as the costs of administering the special parcel tax, including, but not limited to, the costs of the election, and the costs of collection, and for no other purposes.

(b) For the purposes of this Resolution, the "District's costs of providing police protection, crime prevention and emergency response services and programs" as set forth in subsection (a) above include, but are not limited to, the following: All costs of capital, salaries and benefits, overtime, station maintenance, capital improvements and acquisitions, office equipment and supplies, motor vehicle acquisition and maintenance, utility expenses, insurance premiums, legal fees, and operational costs of the District.

Section 22: The proceeds of the limited supplemental special parcel tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purpose identified in Section 21 of this Resolution.

Section 23: The chief fiscal officer of the District shall cause a report (the "Report") to be prepared by an independent auditor and to be filed with the Board of Police Commissioners no later than January 1, 2027, and January 1 of each year thereafter that the tax is collected until January 1, 2031. The

Report shall state: (a) the amount of special parcel tax proceeds collected and expended in such year; and (b) the status of any projects or description of any programs funded from proceeds of the special parcel tax. The Report may relate to the calendar year, fiscal year, or other appropriate annual period, as the chief fiscal officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.


Section 24: Effective Date. Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code §9320, if two-thirds of the voters voting in the election on this Measure vote in favor of the adoption of such Measure, this Resolution shall be deemed valid and binding and shall be considered as adopted upon the date that the vote is declared by the Board of Police Commissioners or elections official, if required, and shall go into effect ten (10) days after that date.

Section 25: If any part, subpart, section, subsection, sentence, clause, phrase, paragraph, subparagraph, or other provision of this Resolution is determined and is so declared by a court of competent jurisdiction to be invalid for any reason, such invalidity shall not affect the validity of the remainder of this Resolution. The people of the Broadmoor Police Protection District hereby declare that they would have adopted this Resolution, and each part, subpart, section, subsection, sentence, clause, phrase, paragraph, subparagraph and provision hereof irrespective of the fact that any one or

more parts, subparts, sections, subsections, sentences, clauses, phrases, paragraphs, subparagraphs, or provisions be determined and declared to be invalid.

Done in Open Session this Ninth Day of July 2024.

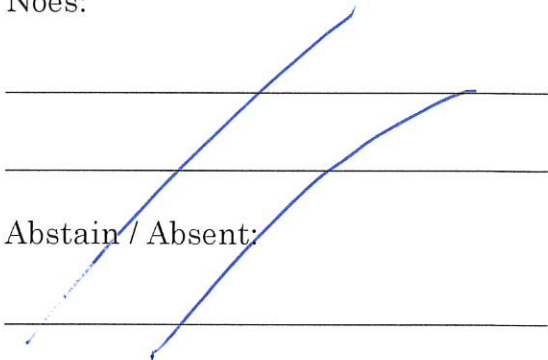
Ayes:



Marc Bruzuela

James Kucharszky

Noes:



Abstain / Absent:

Attest:



Michael P. Connolly
Interim Chief of Police
Interim District Manager



Hon. James Kucharszky, Chair