

Office of Assessor

County of Lassen



Dan Schlueter, Assessor

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DATE: November 14, 2017

TO: Board of Supervisors

FROM: Dan Schlueter, Lassen County Assessor

A handwritten signature in blue ink, appearing to read "Dan Schlueter", is written over the printed name.

RE: CSA #1

The attached ordinance is a replacement of Ordinance Number 444. Ordinance number 444 was originally approved by the Board of Supervisors on January 21, 1986. In reviewing this Ordinance with Administration, the Tax Collector and Honey Lake TV who is the outside contractor that manages the system it was apparent that Ordinance 444 needed to be updated.

Attached is the updated Ordinance for CSA #1. A brief summary of the updates are as follows:

- 1 It brings the CSA in compliance with updated California Government codes.
- 2 It lists a set amount of \$25.00 per year for single family residence and \$10.00 per year per unit for multi-family residences.
- 3 It allows the CSA#1 to negotiate and contract with the prisons for the use of the signal, or any other government entity that is not on the tax roll.
- 4 It cleans up the exemption procedure and states the correct dates that exemptions can be filed and charges removed or added to the tax roll it also states that the exemption is only good for five (5) years.

We have discussed these changes with Honey Lake TV and all of us believe that these changes will help the CSA #1 continue to provide services to the residence located in Lassen County CSA#1 area.

ORDINANCE NO. _____

**AN ORDINANCE AMENDING TITLE 15 OF THE LASSEN COUNTY
CODE PERTAINING TO COUNTY SERVICE AREA NO. 1.**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF LASSEN
ORDAINS AS FOLLOWS:**

SECTION ONE:

The Board of Supervisors finds and determines that the portion of the California Government Code, being Chapter 2.2 of Division 2 of Title 3, has been repealed and replaced by Chapter 2.5 and thereby amendments to Title 15 of the Lassen County Code are necessary to comport with state law. The Board of Supervisors further finds and determines that pursuant to Sections 25215 and 25215.4 of the California Government Code when the amount of revenue available to a county service area is inadequate to meet the costs of operating and maintaining the services the county service area provides, the board may raise or fix revenues by the establishment of user fees and provide for the collection of those fees in the same manner that the county collects other related fees.

SECTION TWO:

Chapter 15.02 of the Lassen County Code, entitled "General Provisions" is amended to read as follows:

"15.02.010 Authority.

This title is adopted pursuant to the County Service Area Law, Chapter 2.5 of Division 2 of Title 3, California Government Code.

15.02.020 Charges for Extended Services.

The Board of Supervisors of the County of Lassen may, when adopting an annual budget and making a determination that the amount of revenue available to County Service Area No. 1 is inadequate to meet the costs of operating and maintaining the services provided by County Service Area No. 1 (television translator station and/or low-power television services), establish, fix, or raise user fees for the services. Such charges shall be sufficient to pay in whole for the cost thereof, and the revenue obtained shall be in lieu of the levy of taxes.

15.02.030 Basis of Charges

Charges for the extended services of County Service Area No. 1 shall be fixed upon the basis of user-units. As it pertains to parcels designated or containing a single family dwelling, a "user-unit" is defined as a household with at least one television in service within Lassen County

Service Area No. 1 on the first day of January of each year, that are not otherwise exempted from such charge as provided in this title.

As it pertains to parcels designated as or containing a multi-family dwelling, a “user-unit” is defined as each individual dwelling located on the premises with at least one television in service within Lassen County Service Area No. 1 on the first day of January of each year, that are not otherwise exempted from such charge as provided in this title.

The charge per “user-unit” shall be fixed at \$25 per single family unit and at \$10 per multi family unit, subject to Property Tax Administration fee pursuant to Revenue and Taxation Code §95.3.

As it pertains to either or both High Desert State Prison and/or California Correctional Center, both being state penal institutions that fall within and can receive service from Lassen County Service Area No. 1, pursuant to and in accordance with California Government Code section 25212.3, the Board finds and determines that it may contract with any state department or agency for the provision of any services within the County Service Area. The Board may enter into a contract for services with either of the aforementioned facilities in order to procure revenue for County Service Area No. 1 in an amount and manner deemed sufficient by the Board.”

SECTION THREE:

Chapter 15.04 of the Lassen County Code, entitled “Estimate of Expenses and Revenues” is amended to read as follows:

“15.04.010 Procedure for Imposition and Collection of Charges

Each year, the Board of Supervisors shall cause to be prepared an estimate of the expenses and revenues required for the operation of County Service Area No. 1, including direct costs thereof. Such estimate may include an increment for replacement of facilities and upgrading of the extended services, and shall include the estimated number of user-units within the area.

15.04.020 Filing of Report – Notice of Hearing for Objections

Deleted.

15.04.030 Hearing

Deleted.

15.04.040 Collection on the Tax Bill

The charges set forth in the report shall appear as a separate item on the tax bill and shall be collected at the same time and in the same manner as are county ad valorem taxes, and shall be subject to the same penalties and the same procedure and sale in case of delinquency for such

taxes. All laws applicable to the levy, collection and enforcement of county ad valorem property taxes shall be applicable to such charge.”

SECTION FOUR:

Chapter 15.06 of the Lassen County Code, entitled “Exemption from Charges” is amended to read as follows:

“15.06.010 Exemptions

The following conditions may be accepted as grounds for exemption from user-unit charges if they exist on the lien date:

- (a) No television contained in the user-unit.
- (b) Television sets contained in the user-unit(s) do not utilize the extended services.

There is no exemption, protest, or objection allowed on the sole ground of poor reception quality.

15.06.020 Procedure to Claim Exemption

A specific line item identifying the County Service Area No. 1 user fee shall appear each year on the tax bill sent to all property owners who are shown on the most recent secured tax roll as being charged for television services within the county service area.

An exemption form shall be available from the county assessor. The completed exemption form must be received by the assessor no later than December 31 to remove the fee from the current roll. If not received by December 31, the fee will not be removed and the property owner will be responsible for the fee for that tax year.

If the exemption is timely claimed, the Assessor will make a determination as to whether the exemption applies and if it does, the listed parcel will be removed from the Community Service Area No. 1 fee listing. Only one exemption is required and will need to be renewed every five (5) years. After the expiration of the exemption, the parcel will be added back to the Community Service Area No. 1 fee listing if the exemption is not renewed. If the parcel is sold, the parcel will be added back to the Community Service Area No. 1 fee listing upon change in ownership.

If an exemption is timely claimed and denied by the Assessor, the property owner will be afforded an opportunity to appeal such denial to the Board of Supervisors, or a hearing officer designated by the Board of Supervisors.”

SECTION FIVE:

This ordinance shall take effect and be in force thirty (30) days after its final adoption. This ordinance shall be published in accordance with the requirements of Government Code section 25124.

The foregoing ordinance was adopted at a regular meeting of the Board of Supervisors of the County of Lassen, State of California, held on the _____ day of _____, 2017, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

AARON ALBAUGH,
Chairman,
Board of Supervisors

ATTEST
JULIE BUSTAMANTE
Clerk of the Board

BY _____
MICHELE YDERRAGA, Deputy Clerk of the Board

I, MICHELE YDERRAGA, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing ordinance was adopted by the said Board of Supervisors at a regular meeting thereof held on the _____ day of _____, 20____.

Deputy Clerk of the County of Lassen
Board of Supervisors