

**VALLEY CENTER
FIRE PROTECTION DISTRICT**



**BOARD OF DIRECTORS' SPECIAL MEETING
VCMWD Board Room
6:00 p.m.
Tuesday – August 4, 2020**

This Meeting will be cast on Zoom
Access Number: 841 6921 7723
Pass Code: 185394

There is restricted public access due to COVID-19 precautions

Valley Center Fire Protection District Board of Directors
SPECIAL MEETING AGENDA
August 4, 2020 / 6:00 P.M.
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Access Number: 841 6921 7723
Pass Code: 185394

Valley Center Municipal Water District Board Room
29300 Valley Center Rd Valley Center, CA 92082
Restricted public access due to COVID-19 Precautions

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

Any member of the Public may speak on any matter that is not on the Agenda. However, under State law, no decisions or actions can be taken and any such matters will be referred to the next meeting. Public comment will be via Zoom.

5. NEW BUSINESS

A. Discussion and proposal to adopt Resolution 2020-27 A Resolution Of The Board Of Directors Of The Valley Center Fire Protection District Calling For And Giving Notice Of An Election To Be Held On November 3, 2020 For The Submission To The Qualified Voters A Proposed Special Parcel Tax For Fire Protection And Suppression And Emergency Medical Services; Requesting Consolidation Of The Election With The Statewide General Election To Be Held On The Same Date; Submitting The Special Parcel Tax To The Qualified Voters Of The District, And Directing And Authorizing Additional Steps Necessary To Place The Measure On The Ballot.

6. BOARD OF DIRECTORS COMMENTS

7. ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Board Secretary at (760) 751-7600, at least 48 hours before the meeting, if possible.

NEXT REGULAR BOARD MEETING:
August 20, 2020

RESOLUTION NO. 2020-27

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT CALLING FOR AND GIVING NOTICE OF AN ELECTION TO BE HELD ON NOVEMBER 3, 2020 FOR THE SUBMISSION TO THE QUALIFIED VOTERS A PROPOSED SPECIAL PARCEL TAX FOR FIRE PROTECTION AND SUPPRESSION AND EMERGENCY MEDICAL SERVICES; REQUESTING CONSOLIDATION OF THE ELECTION WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE SAME DATE; SUBMITTING THE SPECIAL PARCEL TAX TO THE QUALIFIED VOTERS OF THE DISTRICT, AND DIRECTING AND AUTHORIZING ADDITIONAL STEPS NECESSARY TO PLACE THE MEASURE ON THE BALLOT

WHEREAS, the Valley Center Fire Protection District (the “District”) is a Fire Protection District formed and operating under the Fire Protection District Law of 1987 set forth in Health and Safety Code section 13800 *et seq.* and has the authority to provide fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, and other services relating to the protection of lives and property that are critical to the public peace, health, and safety of its residents and the public (collectively “fire protection and suppression and emergency medical services”); and

WHEREAS, the District’s costs of providing fire protection and suppression and emergency medical services include, but are not limited to, the following: the costs of acquiring, operating, and maintaining equipment and apparatus used for fire protection and suppression and emergency medical services; the salaries, benefits, training, and all other personnel related costs; and the costs of operating, maintaining, repairing, renovating, and equipping the District’s fire facilities; and

WHEREAS, the District has a duty to provide for the safety of its residents and members of the public by maintaining and providing adequate funding for fire protection and suppression and emergency medical services within the District; and

WHEREAS, inadequate staffing and equipment for fire protection and suppression and emergency medical services may result in inadequate response times to emergency calls by the District and pose a risk to the health, safety, the general welfare of the District’s residents and members of the public, and to property; and

WHEREAS, fire season is now year-round and, with a mix of dry brush, dead trees and the Santa Ana winds, the District is at risk of wildfires like the Paradise (2003), Poomacha (2007), and Miller (2019) wildfires that struck our community in the past; and

WHEREAS, additional revenues are necessary to repair or replace District fire and emergency medical equipment to meet the national fire protection standard approved lifespan, to protect firefighters and to better address wildfires, as well as to retain or attract skilled firefighters and

paramedics; and

WHEREAS, the speed and direction of wildfires are difficult to predict, and additional revenues will provide the means to more quickly communicate information relating to evacuations to District residents and businesses; and

WHEREAS, recent medical studies confirm that the brain starts deteriorating between four and six minutes after a person stops breathing, but the average 911 response time in Valley Center is ten minutes. With more than $\frac{3}{4}$ of 911 emergencies in our community being medical emergencies, such as heart attacks, strokes and car accidents, this measure is needed to make sure residents receive emergency medical care quickly; and

WHEREAS, additional revenues are further necessary to upgrade outdated fire stations, which lack the room for a fire engine with a ladder, and also to establish a third fire station to provide service to the District's nearly 85-square-mile service area, and to help ensure firefighters and paramedics can rapidly respond to more than one emergency at the same time; and

WHEREAS, using national standards, the Valley Center Fire Protection District has enough staff, equipment and fire stations to ensure that they are available and ready to respond to a fire or an emergency 75% of the time. This measure will provide the necessary resources to ensure it is ready to respond 95% of the time, without seeking help from fire departments located at least 30 minutes away; and

WHEREAS, the District must find an immediate solution to provide adequate funding for its fire protection and suppression and emergency medical services to ensure the health, safety, and general welfare of its residents and members of the public; and

WHEREAS, the District desires to establish a special parcel tax to continue providing adequate fire protection and suppression and emergency medical services and meet anticipated future demands for such services; and

WHEREAS, a financial analysis has determined the District needs to annually increase revenue to fund the District's fire protection and suppression and emergency medical services; and

WHEREAS, pursuant to California Constitution articles XIII A, section 4, XIII C, section 2(b), XIII D, section 3(a), and California Government Code sections 50077, 53970 *et seq.*, 53722, and 53724, and Health and Safety Code section 13911, the District may not impose, extend, or increase any 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, the Board of Directors has authority to place propositions on the ballot to be considered at a regular or special election of the District; and

WHEREAS, pursuant to California Elections Code sections 10400 *et seq.*, the District may request the County of San Diego, California (the “County”), to consolidate and conduct the election for the special parcel tax with the next statewide general election to be held in the District on November 3, 2020; and

WHEREAS, the District must request a consolidated election by resolution and such resolution must include the language of the ballot measure or measures and the ordinance (the “Ballot Ordinance”) to be submitted to the voters to be set forth in such resolution; and

WHEREAS, the ballot proposition and the terms of approval, and collection and use of the special parcel tax are described and provided for in this resolution and the Ballot Ordinance to be considered by the qualified voters and in accordance with all applicable laws; and

WHEREAS, on August 4, 2020, the Board of Directors held a public hearing after due notice regarding calling for an election on a ballot measure (the “Ballot Measure”) approving increases in the maximum rates of the District’s special parcel tax; and

WHEREAS, if approved, the increases the maximum rates of the special parcel tax will take effect on July 1, 2021, and each July 1 thereafter upon approval by the Board of Directors; and

WHEREAS, the Board of Directors desires to have the election on the Ballot Measure consolidated with the statewide general election to be held on November 3, 2020; and

WHEREAS, the Ballot Measure and the terms of approval, and the collection and use of the revenues of the special parcel tax are described and provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit A (the “Ballot Ordinance”) and by this reference made an operative part hereof, and in accordance with all applicable laws; and

WHEREAS, based on all of the information presented at the August 4, 2020, public meeting, both written and oral, including the staff reports, minutes, and other relevant materials, the Board of Directors finds that under California Environmental Quality Act (“CEQA”) Guidelines 15060(c)(2) and 15378(b)(2) and (b)(4), the special parcel tax does not constitute a project under CEQA and therefore no further CEQA review is required.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Valley Center Fire Protection District as follows:

1. Recitals. The Board of Directors of the District hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein, and by this reference are made an operative part hereof.

2. Calling and Giving Notice of Election. The Board of Directors hereby calls and gives notice of an election within the District to be held on November 3, 2020, for the purpose of submitting the

Ballot Measure to the qualified voters of the District. Pursuant to California Elections Code section 10400 and following, the Board of Directors hereby requests that the County Board of Supervisors (the “Board of Supervisors”) order the consolidation of the election on the Ballot Measure with the statewide General Election to be held on November 3, 2020, for the purpose of submitting to the qualified voters the Ballot Measure set forth in this Resolution. The Board of Supervisors is requested to issue instructions to the County Clerk – Registrar of Voters to take any and all steps necessary for the holding of the consolidated election in the manner prescribed in Elections Code section 10418. The Board of Supervisors is authorized to canvas the returns of that election with respect to the votes cast in the District and certify the results to the District Board of Directors for approval and acceptance.

3. Ballot Measure. The Board of Directors, pursuant to its right and authority, does hereby order that the Ballot Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the election to be held on November 3, 2020, in addition to any other matters required by law, there shall be printed substantially the following:

<u>MEASURE: VALLEY CENTER FIRE PROTECTION DISTRICT EMERGENCY RESPONSE PROTECTION MEASURE</u>	
To maintain/improve local fire protection/emergency medical services and wildfire/natural disaster preparedness/response; recruit/retain firefighters/paramedics; build a fire station to improve response times; replace aging equipment; shall Valley Center Fire Protection District’s measure levying 6¢ per square foot of improved residential property, \$49 per unimproved parcel, with different rates for other property types, providing \$820,000 annually for local use, until ended by voters; with senior exemptions and independent oversight, be adopted?	YES
	NO

4. Special Parcel Tax Rates. The proposed maximum rates of the special parcel tax proposed to be established and adopted are as follows:

Rate	Unit of Measurement	Type of Property
\$0.06	Per square foot	Residential Property (including single family homes, duplexes, multiple family homes, and miscellaneous residential property)
\$0.18	Per square foot	Commercial and Industrial Improved Property
\$49.00	Per parcel	Mobile Homes, Mobile Home Parks, and Unimproved Property (including irrigated farm, rural land, institutional, recreational, vacant, and other unimproved property)

5. Computation and Collection of Special Parcel Tax. If the Ballot Measure is approved by the qualified voters of the District, the District Fire Chief or his/her authorized designee or employee is

hereby authorized and directed each fiscal year, commencing with the fiscal year 2021-2022, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with Ballot Ordinance attached hereto as Exhibit A and the authorizations set forth therein. The special parcel tax shall be collected on behalf of the District by the 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 District Fire Chief 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 otherwise required by the District Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

6. Election Procedures.

(a) The County Board of Supervisors is hereby requested to instruct and permit the County Registrar of Voters to serve as the District's elections official and render all services to the District as needed relating to the election on the Ballot Measure, and the District hereby agrees to reimburse the County in full for the services performed, upon presentation of a bill to the District. The County Board of Supervisors is authorized to canvas the returns of that election with respect to the votes cast in the District and certify the results to the Board of Directors. The District recognizes that additional costs will be incurred by the County by reason of the election and agrees to reimburse the County for all costs. The District's Board Secretary is directed to file a certified copy of this Resolution, including the Ballot Ordinance attached hereto as Exhibit A, with the County Board of Supervisors and the County Registrar of Voters.

(b) The District's Board Secretary is hereby authorized and directed to cooperate with the Elections Official and to follow the procedures and meet all deadlines established by the Elections Official.

(c) At the next regular meeting of the Board of Directors occurring after the returns of the election for the Ballot Measure have been canvassed and certified, the Board of Directors shall cause to be entered in its minutes a statement of the results of the election.

7. Arguments and Analysis.

(a) The Elections Official shall set deadlines for the submission of direct arguments and rebuttal arguments. Direct arguments shall not exceed three hundred words and shall be signed by not more than five persons. The District Board hereby designates Chief Josef G. Napier to draft the argument in favor of the Ballot Ordinance, and the rebuttal argument, on behalf of the District Board.

(b) Pursuant to Elections Code section 9317, when the Elections Official has selected the arguments for and against ballot measures, which will be printed and distributed to the voters, the Elections Official shall send copies of the argument in favor of the measures to the authors, if any, of

the arguments against, and copies of the argument against the measures to the authors, if any, of the arguments in favor. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument, which it seeks to rebut.

(c) The County Counsel's office shall prepare an impartial analysis of the Ballot Measure, not to exceed five hundred words, showing the effect of the measure on existing law and the operation of the Ballot Measure, and shall submit the analysis to the Elections Official.

8. Placement on the Ballot. The Elections Official is hereby authorized and directed to take all steps necessary to place the Ballot Measure on the ballot and to cause the Ballot Measure to be printed and shall act as the filing authority for arguments. The full text of the Ballot Ordinance shall be printed in the voter pamphlet, and a statement shall be printed in the ballot pursuant to Section 9312 of the Elections Code advising voters that they may obtain a copy of this Resolution, the Ballot Ordinance and/or Ballot Measure, at no cost, upon request made to the Elections Official.

9. Notice. Notice of the time and place of holding the election is hereby given, and the Elections Official is authorized, instructed and directed to give such further or additional notice, in the time, form and manner required by law. The Elections Official is hereby requested to publish any further or additional notice as required by law.

10. Delivery of Ordinance to County. The Board of Directors directs the District's Board Secretary to deliver copies of this Resolution, including the Ballot Ordinance attached hereto as Exhibit A, to the Clerk of the County Board of Supervisors and to the County Registrar of Voters.

11. Severability. The special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided. If for any reason any provision of this Resolution, the Ballot Ordinance, or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a court of competent jurisdiction, the balance of this Resolution, the Ballot Ordinance and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Resolution and the Ballot Ordinance are severable.

12. Successors. To the fullest extent permitted by law, the Ballot Ordinance, if approved by the qualified voters of the District, and its special parcel tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.

13. Effective Date of Special Parcel Tax. Pursuant to California Constitution article XIII C section (2)(d), California Government Code section 53724, if two-thirds of the qualified voters voting in the election on the Ballot Measure to adopt the Ballot Ordinance increasing the special parcel tax, attached hereto as Exhibit A, vote in favor of the adoption of such measure, the provisions regarding the proposed special parcel tax as set forth therein shall be deemed valid and binding. The proposed special parcel tax as set forth in the Ballot Ordinance shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect July 1, 2021.

14. CEQA. Special parcel tax monies raised pursuant to the Ballot Ordinance are exempt from environmental analysis under the California Environmental Quality Act pursuant to Public Resources Code Section 21080 (b)(8) since the proceeds of the special parcel tax will be used for: (a) meeting operating expenses, including employee wage rates and fringe benefits; (b) purchasing or leasing supplies, equipment or materials; (c) meeting applicable financial reserve needs and requirements; and (d) obtaining funds for capital projects necessary to maintain service within existing service areas.

15. Notice. A public hearing was held on August 4, 2020, the notice of which was published on August 1, 2020.

16. Resolution. This Resolution No. 2020-27 shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED this 4th day of August, 2020 by the following roll call vote.

AYES:

NOES:

ABSTENTIONS:

Phil Bell, President
Board Of Directors

Attest:

Jim Wold, Secretary

EXHIBIT “A”

ORDINANCE NO. _____

ORDINANCE ESTABLISHING MAXIMUM SPECIAL PARCEL TAX RATES FOR FIRE PROTECTION AND SUPPRESSION AND EMERGENCY MEDICAL SERVICES

WHEREAS, the Valley Center Fire Protection District (the “District”) is a Fire Protection District formed and operating under the Fire Protection District Law of 1987 set forth in Health and Safety Code section 13800 *et seq.* and has the authority to provide fire protection services, rescue services, emergency medical services, hazardous material emergency response services, ambulance services, and other services relating to the protection of lives and property that are critical to the public peace, health, and safety of its residents and members of the public (collectively “fire protection and suppression and emergency medical services”); and

WHEREAS, the District has a duty to provide for the safety of its residents and members of the public by maintaining and providing adequate funding for fire protection and suppression and emergency medical services within the District; and

WHEREAS, fire season is now year-round and, with a mix of dry brush, dead trees and the Santa Ana winds, the District is at risk of wildfires like the Paradise (2003), Poomacha (2007), and Miller (2019) wildfires that struck our community in the past; and

WHEREAS, inadequate staffing and equipment for fire protection and suppression and emergency medical services may result in inadequate response times to emergency calls by the District and pose a risk to the health, safety, the general welfare of the District’s residents and members of the public, and to property; and

WHEREAS, additional revenues are necessary to repair or replace District fire and emergency medical equipment to meet the national fire protection standard approved lifespan, to protect firefighters and to better address wildfires, as well as to retain or attract skilled firefighters and paramedics; and

WHEREAS, the speed and direction of wildfires are difficult to predict, and additional revenues will provide the means to more quickly communicate information relating to evacuations to District residents and businesses; and

WHEREAS, recent medical studies confirm that the brain starts deteriorating between four and six minutes after a person stops breathing, but the average 911 response time in Valley Center is ten minutes. With more than $\frac{3}{4}$ of 911 emergencies in our community being medical emergencies, such as heart attacks, strokes and car accidents, this measure is needed to make sure residents receive emergency medical care quickly; and

WHEREAS, additional revenues are further necessary to upgrade outdated fire stations, which lack the room for a fire engine with a ladder, and also to establish a third fire station to provide service to

the District's nearly 85-square-mile service area, and to help ensure firefighters and paramedics can rapidly respond to more than one emergency at the same time; and

WHEREAS, using national standards, the Valley Center Fire Protection District has enough staff, equipment and fire stations to ensure that they are available and ready to respond to a fire or an emergency 75% of the time. This measure will provide the necessary resources to ensure it is ready to respond 95% of the time, without seeking help from fire departments located at least 30 minutes away; and

WHEREAS, the District must find an immediate solution to provide adequate funding for its fire protection and suppression and emergency medical services to ensure the health, safety, and general welfare of its residents and members of the public and to protect property; and

WHEREAS, commencing July 1, 2021, the District will adopt a special parcel tax to continue to provide adequate fire protection and suppression and emergency medical services within the District and meet anticipated future demands for such services.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Directors of the Valley Center Fire Protection District as follows:

Section 1. Recitals. The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

Section 2. Special Parcel Tax for Fire Protection and Suppression and Emergency Medical Services. There is hereby established for the Valley Center Fire Protection District (the "District") a special parcel tax.

Section 3. Specific Purposes of the Special Parcel Tax. The specific purposes of the special parcel tax are to fund the District's operational and capital costs of providing fire protection, rescue, emergency medical, hazardous material emergency response, ambulance, other services relating to the protection of lives and property, and costs of administering the special parcel tax, including, but not limited to, the costs of the election, and the costs of collection. The proceeds of the special parcel tax shall be used only for the specific purposes identified herein.

Section 4. Special Account. The proceeds of the special parcel tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purposes identified in Section 3 of this Ordinance.

Section 5. Accountability Measures. The chief fiscal officer of the District shall cause a report to be prepared by an independent auditor and to be filed with the District Board of Directors no later than June 30 of each year. The report shall state: (1) the amount of special parcel tax proceeds collected and expended in such year; and (2) 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 District Board of Directors.

Section 6. Application of Special Parcel Tax. The special parcel tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. Subject to the provisions of the law, the term “parcel” means any parcel of land which lies wholly or partially within the boundaries of the District, for which the San Diego County Assessor has assigned an assessor’s parcel number. The special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided.

Section 7. Imposition of Special Parcel Tax. The special parcel tax shall be levied each year, commencing July 1, 2021, on all taxable parcels of property, improved or unimproved, within the boundaries of the District based on their land use category as set forth in Section 6 of this Ordinance and as the rates may be otherwise modified in accordance with Section 7 of this Ordinance.

Section 8. Special Tax Rate Schedule. The maximum rates of the special parcel tax are hereby established and adopted as follows:

Rate	Unit of Measurement	Type of Property
\$0.06	Per square foot	Residential Property (including single family homes, duplexes, multiple family homes, and miscellaneous residential property)
\$0.18	Per square foot	Commercial and Industrial Improved Property
\$49.00	Per parcel	Mobile Homes, Mobile Home Parks, and Unimproved Property (including irrigated farm, rural land, institutional, recreational, vacant, and other unimproved property)

Section 9. Annual Report. The District shall annually adopt a written report which shall contain a description of each lot or parcel of property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to this Ordinance.

Section 10. Computation and Collection of Special Parcel Tax. The District Fire Chief or his/her authorized designee or employee is hereby authorized and directed each fiscal year, commencing with the fiscal year 2021-2022, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with this Ordinance and the authorizations set forth herein. The special parcel tax shall be collected on behalf of the District by the County of San Diego 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 of San Diego on behalf of the District. The District Fire Chief or his or her authorized designee 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 otherwise required by the District Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

Section 11. Interest and Penalties. The special parcel tax shall be collected in the same manner as ordinary ad valorem taxes are collected; provided, however, that the District Board of Directors may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution(s). The 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 taxes.

Section 12. Senior Exemption. Any persons who are the owners of a parcel used solely for owner-occupied, single-family residential purposes, and are 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply may obtain an exemption from the levy of the special parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year. The District may establish rules and procedures to implement this exemption, or for the implementation of any other part of this Ordinance.

Section 13. Severability. If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

Section 14. Successors. To the fullest extent permitted by law, this Ordinance and its special parcel tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.