

MONTE RIO FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING & PUBLIC HEARING  
Wednesday, February 5, 2020 6:00 PM  
Monte Rio Community Center ~ 20488 Hwy. 116, Monte Rio, CA

**AGENDA**

1. CALL TO ORDER
  - a. Director Tim Cahn will be attending remotely by Skype from 636 Mission St, San Francisco.
2. APPROVAL OF AGENDA (changes, additions or deletions) *(Action Item)*
3. APPROVAL OF MINUTES *(Action Item)*
  - a. December 16, 2019 Regular Board Meeting
  - b. January 8, 2020 Special Board Meeting
4. CORRESPONDENCE
  - a. Emails from multiple people regarding Low Value Parcels and/or Contiguous Parcels.
5. OPEN PUBLIC HEARING  
*Members of the public may appear and be heard regarding a draft Resolution and proposed Ordinance to amend District Ordinance 18/19-01 to exempt low value parcels.*
6. CLOSE PUBLIC HEARING
7. NEW BUSINESS
  - a. Resolution and Proposed Ordinance for 5/5/20 election to amend District Ordinance 18/19-01 to exempt low value parcels *(Action Item)*
  - b. Selection of Officers *(Discussion, possible Action Item)*
  - c. Approve the Final Audit for FY 18-19 *(Action Item)*
  - d. LAFCO – position of Alternate Special District Representative to the Sonoma County Redevelopment Agency Oversight Board (RDAOB) *(Action Item)*
  - e. Appointment Process to fill vacant Director position *(Discussion Item)*
  - f. Public Outreach Consultant Services *(Discussion Item, possible Action Item)*
8. OLD BUSINESS
  - a. Consideration of approval of Resolution terminating the Agreement and dissolving the Creekside Wastewater Authority. *(Action Item)*
  - b. Consolidation Ad Hoc Committee Report *(Discussion Item)*
  - c. Hiring Paid Staff *(Action Item)*
  - d. Policy Ad Hoc Committee Report *(Discussion Item)*

9. PUBLIC COMMENT ON ITEMS NOT AGENDIZED

*Any citizen wishing to speak to the Board on any item **not listed on the Agenda** may do so under public comment. All presentations made under public comment are normally restricted to three (3) minutes in length per meeting unless the Board Chair specifically authorizes additional time.*

10. TREASURER'S REPORT - Director Cahn (*Discussion/Action Item*)

11. CHIEF'S REPORT

12. PRESIDENT'S REPORT

13. DIRECTOR'S REPORT

14. SECRETARY/CLERK'S REPORT

15. ADJOURNMENT

**Accessible Meeting Information**

The Monte Rio Community Center meeting room is accessible to persons using wheelchairs and other assistive mobility device.

Please make your requests for documents in alternative format (large font or Braille) or additional accommodations such as sign language interpretation or real-time captioning to District Administrative Staff, Tiffanie Palmer at (707) 823-1089 (Voice), call **711 for the free Telecommunications Relay Service**, or e-mail [tiffaniepalmer@goldridgefire.org](mailto:tiffaniepalmer@goldridgefire.org).

Requesting accommodations at least 72 hours prior to the meeting will help to ensure availability.

At the discretion of the Board, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.
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**CERTIFICATION OF POSTING**

I certify that I posted a copy of the foregoing agenda at the regular meeting place of the Board of Directors of the Monte Rio Fire Protection District at least 72 hours in advance of the meeting of the Board of Directors. (Government Code Section 54954.2).

/s/ \_\_\_\_\_

**MONTE RIO FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

Monday, December 16, 2019 6:00 p.m.  
Monte Rio Community Center – 20488 Hwy. 116, Monte Rio, CA 95462

**MINUTES**

1. **CALL TO ORDER** – The regular meeting of the Board of Directors of the Monte Rio Fire Protection District was called to order by President Dan Fein at 6:00PM. Roll Call of Directors: Dan Fein, Tim Cahn and Paul Casini. Director Absent: Tim Parker & Josh Dale.
2. **APPROVAL OF AGENDA** – Motion to approve as written: Paul Casini, seconded by Tim Cahn VOTE [3,0,1].
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None
4. **APPROVAL OF MINUTES**
  - a. November 18, 2019 Regular Board Meeting – Motion to approve Paul Casini seconded by Tim Cahn VOTE [3,0,1].
5. **CORRESPONDENCE** – Email to LAFCO from Director Dan Fein
6. **NEW BUSINESS**
7. **OLD BUSINESS**
  - a. Consideration of determination of vacancy of Director position of Director Tim Parker pursuant to California Government Code section 1770(g). Director Tim Cahn motioned to approve the removal of Director Tim Parker and declare vacancy of this position, this was seconded by Director Dan Fein. VOTE [3,0,1].
  - b. Low Value Parcels – with the legal counsel from Bill Adams and he stated that the only way to exempt low value parcels was to bring the measure back to the voters on the May mail in ballot with an amendment to exclude low value parcels. There was public comment about how other agencies went through the exemption process. Director Dan Fein motioned to approve putting the amendment on the Ballot as well as concurrently doing more research to see if there is another way to exempt low value parcels, this was seconded by Director Paul Casini VOTE [3,0,1].
  - c. Consideration of Approval of Resolution terminating the Agreement and dissolving the Authority – This was discussed on how to achieve the dissolution and who would take over the wastewater management afterwards. A resolution will need to be drafted by both agencies.
  - d. Sphere of Influence Adjustments. Still needs a decision whether to go along with SOI or oppose going into Sonoma County Fire District or explore other agencies.
  - e. Hiring Paid Staff – received 2 proposals from other agencies and still awaiting one from Sonoma County Fire District. Once all proposals and details are received, a decision can be made.

- f. Policy Ad-Hoc Committee Report Discussion – Will continue this discussion later, possibly February to go over policies.
- g. Consolidation Ad Hoc Committee – there was discussion of possible options and the more favorable option was to go with Gold Ridge. There will be more discussion of this before a decision is made.

**8. TREASURER’S REPORT**

- a. Nothing to report

**9. CHIEF’S REPORT – Chief Baxman**

- a. 809 calls to date.
- b. Busiest year
- c. ¼ of the calls have been out of district

**10. PRESIDENT’S REPORT**

- a. New website is up and running

**11. DIRECTOR’S REPORT**

- a. Nothing to report

**12. SECRETARY/CLERK REPORT**

- a. Nothing to report

**13. ADJOURNMENT – Motion to approve: Director Dan Fein seconded by Director Paul Casini. VOTE [3,0,1] The Board was adjourned at 7:51 PM**

**MINUTES READ, APPROVED & ACCEPTED**

Respectfully submitted,

/s/ \_\_\_\_\_ President Fein

/s/ \_\_\_\_\_ Director Casini

/s/ \_\_\_\_\_ Director Dale

/s/ \_\_\_\_\_ Director Parker

/s/ \_\_\_\_\_ Director Cahn

**MONTE RIO FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING**

Wednesday, January 8, 2020 6:00 p.m.  
Monte Rio Community Center – 20488 Hwy. 116, Monte Rio, CA 95462

**MINUTES**

1. **CALL TO ORDER** – The special meeting of the Board of Directors of the Monte Rio Fire Protection District was called to order by President Dan Fein at 6:01PM. Roll Call of Directors: Dan Fein, Tim Cahn, Paul Casini and Josh Dale.
  
2. **APPROVAL OF AGENDA** – Motion to approve as written: Paul Casini, seconded by Tim Cahn  
VOTE.
  
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None
  
4. **CORRESPONDENCE** – Resolution Request and Proposed Resolution from Michele McDonell. There was discussion about the information received, all board members agreed that they appreciate the work that was put into it and agreed that Dan Fein would respond to the email received.
  
5. **NEW BUSINESS**
  - a. Low Value Parcel Tax Exemptions – Prepare for Ballot Measure to be placed on the May 2020 Ballot – went over the information provided by Bill Adams and with the minor edits suggested by Director Tim Cahn, all agreed to move forward with the Resolutions and Ordinance. There were questions on how the refund process would work if the measures pass; Bill agreed to come to the Regular Board Meeting on the 20<sup>th</sup> and bring the information.
  
6. **ADJOURNMENT** – Motion to approve: Director Dan Fein seconded by Director Josh Dale. The Board was adjourned at 6:135PM

**MINUTES READ, APPROVED & ACCEPTED**

Respectfully submitted,

/s/ \_\_\_\_\_ President Fein

/s/ \_\_\_\_\_ Director Casini

/s/ \_\_\_\_\_ Director Dale

/s/ \_\_\_\_\_ Director Cahn

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Saturday, January 11, 2020 3:11 PM  
**To:** Tim Cahn; Tiffanie Palmer  
**Subject:** Fwd: Low Value Parcel Exemption

For inclusion in Correspondence.

~ Dan Fein ~

----- Forwarded message -----

From: **Carrie Monks** <[carriemonks@hotmail.com](mailto:carriemonks@hotmail.com)>  
Date: Sat, Jan 11, 2020, 10:34 AM  
Subject: Low Value Parcel Exemption  
To: Dan Fein <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

Dear Monte Rio Fire Protection District Board:

We own several low value parcels in Tyrone, which is an unincorporated area of Monte Rio. They have been in my family for almost a century. They are not buildable, etc.

While I am supportive of the fire tax on improved land (e.g. our family home in Monte Rio), it is prohibitive to assess this tax on small parcels of land that have little to no value.

I respectfully request that the Monte Rio Fire Protection District Board consider a resolution that acknowledges the elimination of low value parcels from the tax rolls in 2020 and provides for a refund of taxes paid on the low value parcels for 2019. I also respectfully request the District create an exemption process to accommodate contiguous or other parcels with identified complexities. I had understood previously that there would be an exemption for low value properties for Measure U and was surprised when I received new tax bills this past year.

Please seriously consider rejecting a resolution that would call for an election to resolve this issue. Given budgetary constraints and priorities, this does not appear to be a prudent use of taxpayer dollars.

Thank you for your time and attention to this important issue.

Best Regards,

Carrie Monks

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Sunday, January 12, 2020 11:08 AM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Letter regarding Tax Exemption on Low Value and Contiguous Parcels

For inclusion in Correspondence.

**Dan Fein**  
**Director, Monte Rio Fire Protection District**  
[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)

----- Forwarded message -----

From: **doreen atkinson** <[datkinson2000@yahoo.com](mailto:datkinson2000@yahoo.com)>  
Date: Sat, Jan 11, 2020 at 8:14 PM  
Subject: Letter regarding Tax Exemption on Low Value and Contiguous Parcels  
To: Dan Fein <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>  
Cc: Fifth District Supervisor Lynda Hopkins <[lynda.hopkins@sonoma-county.org](mailto:lynda.hopkins@sonoma-county.org)>, Steve Baxman <[chief5400@yahoo.com](mailto:chief5400@yahoo.com)>, Michele McDonell <[michelemcdonell@sbcglobal.net](mailto:michelemcdonell@sbcglobal.net)>, Michael Torr <[torrrealty@gmail.com](mailto:torrrealty@gmail.com)>, John & Jean Sasso <[jandjsasso@sbcglobal.net](mailto:jandjsasso@sbcglobal.net)>

To be attached to the January 20, 2020 Monte Rio Fire Protection District Board Packet:

January 11, 2020

Monte Rio Fire Protection District

Board of Directors

P.O. Box 536

Monte Rio, CA 95462

Dear Board Members:

Re: Contiguous Parcel Exemption

In a previous letter to your board dated October 23, 2019 and in your packet for the November meeting we requested a tax exemption for our parcels contiguous to our main residence. I want to reiterate as a property owner in Monte Rio the need to correct what has been seen as a mistake and previously admitted too by the board. Again, I have to say, we were led to believe both low value and contiguous parcels would be exempt.

Upon attending both the November and December board meetings I've come to the conclusion that the route you have proposed towards preparing a new Ballot Measure is not only costly to the taxpayers in this district but NOT necessary. I see your Board had a "Special Meeting" on January 8th, 2020 with correspondence from Michele McDonell. Michele laid out for you a solution with a resolution that you can follow and enact. Hopefully you chose to go that route.

I do want to add that during the December meeting Mr. Fein suggest that low value could be addressed as an issue but that contiguous properties would not be a consideration. I object to that whole heartedly since the surrounding fire districts along with the Palm Drive District and the West County High School District acknowledge the exemption of low value parcels as well as contiguous parcels. They go hand in hand.

Respectfully,

Doreen & Bill Atkinson

18962 Upper Terrace, P.O. Box 553

Monte Rio, CA 95462

(707)865-1444



## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Sunday, January 12, 2020 4:27 PM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Special election

Please include in correspondence.

~ Dan Fein ~

----- Forwarded message -----

**From:** kim menary <[kim.menary@comcast.net](mailto:kim.menary@comcast.net)>  
**Date:** Sun, Jan 12, 2020, 3:20 PM  
**Subject:** Special election  
**To:** <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

Hi Dan,

I was writing you because I heard that the fire district is going to hold a special election regarding vacant lots with low valuations having to pay for the new fire district tax. I voted yes for Measure U as I know how important it is to have a staffed fire department. I have much respect for our Monte Rio Fire Department.

It was my understanding before the election, that low value lots, were not going to be subject to the parcel tax. These parcels are usually unbuildable with no taxes due. They are usually unbuildable due to steep slopes that will not support a septic system and sometimes public water is not available to them. I think this tax is an un-fair burden on the property owners who, in most cases, cannot sell these parcels.

I also think that holding a special election is an unfair burden on the tax payers who have to pay for this election. Many voters probably won't even respond because they won't think it has anything to do with them.

Instead, I would like to see the board pass a resolution to eliminate low value parcels from the tax roll beginning 2020/2021.

Thank you for your consideration.

Kim Menary

Broker/Associate

Zephyr Real Estate

DRE Lic. No.: 00923383

[kim.menary@comcast.net](mailto:kim.menary@comcast.net)

707-484-2852

## Tiffany Palmer

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**From:** Michele McDonell <michelemcdonell@sbcglobal.net>  
**Sent:** Saturday, January 11, 2020 6:40 PM  
**To:** Michele McDonell  
**Cc:** Torr, Michael; Lynda Hopkins; Bruce Goldstein; dan.fein@monteriofire.org; Emily Bauman; Tiffany Palmer; Russian River Times; Rollie Atkinson; Mark Bramfitt; Martin Espinoza; Laura Hagar Rush; Steve Baxman  
**Subject:** Monte Rio Fire Protection District - Parcel Tax Information

All Interested Parties:

This is a letter to all interested taxpayers within the Monte Rio Fire Protection District. In November 2018, Measure U was passed by voters to support a paid personnel strategy for the District. Our family supported the measure. We supported it due to the changing need of fire and emergency services in our community. It is with a heavy heart that I send this public communication on behalf of our family. We have utmost respect for those serving the District through the board or volunteer positions, especially our Chief, whom we hold in the greatest regard.

Prior to openly supporting the measure, I met with the Board president in August 2018 to confirm that no low value parcels were to be included. The meeting provided me information and a direct review of the data that the District was using to model their financial strategy (\$500,000); none of my family's low value parcels were included. Shortly after, the voter information guide was available, with the Impartial Analysis by Sonoma County Counsel for the measure noting "*All property that would otherwise be exempt from property tax will also be exempt from the proposed tax.*" With those two assurances, we openly supported Measure U.

In October 2019, low value tax bills were received and we were advised that, while the District had no intention of including those parcels, an exception was not possible. In fact, the term used during the board meeting was it was "illegal" to consider such an exemption.

In the past three months, the District has continued to represent the inclusion of low value parcels as their error. They cite, on advice of their legal counsel, that the only way to correct for this error is by another election (mail in ballot in May 2020, 2/3 majority approval required). It is an affront to all taxpayers and residents for the District board to spend money on an election that is within their authority to resolve via a resolution to remove the low value parcels from the tax rolls and refund the monies paid by the taxpayers for those parcels.

This is the District's first time at a parcel tax. Based on advice of their legal counsel the measure was crafted with no expressed exemption, which is not only unreasonable and illogical, but presumes a perfection in the tax roll or tax code classification that does not exist. There is basis within the broader language of the measure that requires the District to annually certify the tax roll, thereby providing the opportunity for corrections and special circumstances. In fact, the reason the tax roll is certified each year is to confirm what parcels the District intends to include for their direct charge. Unfortunately, the District board has demonstrated their lack of experience in this area, choosing to rely on the same legal counsel that crafted the openly acknowledged flawed measure, to promote the option of an election to resolve for the board error. Add to that a recent exchange with a board member, who represented they had never seen the Impartial Analysis by County Counsel,

even though it was a companion commentary to the full text of the measure in the voter information guide.

The District has two failures in administering this measure. One, the lack of understanding of low value parcels, of which there are 575 out of approximately 2700 total parcels within the District boundaries. Two, the lack of understanding that exemptions need to be considered for circumstances that the expressed measure language cannot fully account. A case in point are contiguous parcels that historically (in other special districts) are treated on an ad hoc request basis from the property owner. Another case in point are properties that have a legacy use inconsistent with the current tax code classification, for which the District is required to determine the appropriate direct charge.

I encourage all taxpayers, whether they can vote in the District or not, to email or send written correspondence to the District to request that they reject any resolution that advances the need for an election to resolve their error. Further, that the District consider a resolution that acknowledges the elimination of low value parcels from the tax rolls beginning in 2020/21 and provides for a refund of taxes paid on those parcels for the 2019/20 tax year and creates an exemption process to accommodate contiguous and other parcels with identified complexities. For the District to do less is a lapse of their fiduciary responsibilities, creating an erosion of public trust within the community who has supported this District for over a century.

The District will be meeting to approve or reject the resolution to pursue an election on Monday, January 20<sup>th</sup>, 2020. The District's website is [monteriofire.org](http://monteriofire.org) and the board president's email is [dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org).

Respectfully,

Michele M. McDonell

*Michele M. McDonell*  
Cell: 707-486-1739

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Sunday, January 12, 2020 10:55 AM  
**To:** Michele McDonell  
**Cc:** Torr, Michael; Lynda Hopkins; Bruce Goldstein; dan.fein@monteriofire.org; Emily Bauman; Tiffanie Palmer; Russian River Times; Rollie Atkinson; Mark Bramfitt; Martin Espinoza; Laura Hagar Rush; Steve Baxman  
**Subject:** Re: Monte Rio Fire Protection District - Parcel Tax Information  
**Attachments:** MEMORANDUM re Process to Amend MRFPD Ordinance 18 19-01 for Special Board Meeting 1-6-20.pdf

The Monte Rio Fire Protection District strives to provide public safety services to citizens and property owners in the district, and to neighboring districts through mutual aid. In 2019, Monte Rio Fire volunteers responded to more than 840 calls. The need to augment volunteer staff with full time responders has been clear for some time, and has never been greater. We were gratified that a super-majority of the taxpayers in the district approved our appeal for the Measure U parcel tax.

The tax was designed to produce approximately \$500,000 of additional revenue with the burden spread fairly.

The parcel list that was used in that process did not include "low value" parcels - ones that the County does not tax because the land value is too low. These are generally parcels that are unbuildable or inaccessible or substandard size, some as small as 500 square feet, and some in the River. We believed that since the County didn't tax these parcels they were exempt from all taxation.

When it came time to implement the tax, we learned that unlike the County, which has a right under State law to choose not to collect taxes that are based on property value if the value is deemed to be too low, a parcel tax applies to every parcel that is not publicly owned, regardless of value, unless explicitly exempted in the ordinance that was approved by the voters.

The unexpected inclusion of low value parcels resulted in tax charges of \$57,000 more than anticipated and placed an unfair burden on a large number of taxpayers. When this came to light, the Board sought advice on how to exempt the low value parcels. Ms. McDonnell and others have insisted that the Board can exclude any parcels that we choose to by simply passing a resolution, but we have been advised repeatedly and unequivocally by counsel that our Board cannot alter the terms of an ordinance that was approved by the voters by passing a resolution. Only the voters can change the terms. I have attached a memorandum to this effect that was provided by the District's legal counsel.

Given that, the Board is moving to place a measure on the ballot to ask voters to amend Measure U to explicitly exempt low value parcels, and to authorize the District to refund taxes already collected on those parcels. Passage of this measure will assure that Measure U will be applied as originally intended and that affected taxpayers will be made

whole. The Board is moving with urgency to meet deadlines for the May 5 mail-in ballot. If we do not, the next opportunity will not come until after the deadline for certifying the 2020-2021 tax roll, thereby compounding the problem.

The Board regrets the impact that this has had on those of our constituents who have been affected. This was not our intention and we want to make it right. We would gladly pass a resolution to alter the application of Measure U to low value parcels if we are empowered to do so. We have been strongly advised that only the voters have this power.

The District Board agrees with and supports Ms. McDonnell's and others' position that low value parcels should be exempted from the tax and we are moving forward as quickly as possible with a process that we know to be legal, correct and decisive, and to place the question on a single issue mail-in ballot that will not be burdened with the emotions of a national election.

We hope the voters in the district will approve the amendment on the upcoming ballot measure. Passage will not increase taxes for anyone and will remove the unfair burden on those who have been affected.

Speaking as an individual Director, I believe that efforts by those who would benefit from the exemption to oppose the Board's efforts to rectify the issue and questioning the validity of the process are ill-advised and could backfire, resulting in continued taxation of these parcels indefinitely. I suggest that time and effort would be better directed toward achieving passage of the ballot measure so that won't happen.

Sincerely,

**Dan Fein**  
**Director, Monte Rio Fire Protection District**  
[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)

On Sat, Jan 11, 2020 at 6:40 PM Michele McDonell <[michelemcdonell@sbcglobal.net](mailto:michelemcdonell@sbcglobal.net)> wrote:  
All Interested Parties:

This is a letter to all interested taxpayers within the Monte Rio Fire Protection District. In November 2018, Measure U was passed by voters to support a paid personnel strategy for the District. Our family supported the measure. We supported it due to the changing need of fire and emergency services in our community. It is with a heavy heart that I send this public communication on behalf of our family. We have utmost respect for those serving the District through the board or volunteer positions, especially our Chief, whom we hold in the greatest regard.

Prior to openly supporting the measure, I met with the Board president in August 2018 to confirm that no low value parcels were to be included. The meeting provided me information and a direct review of the data that the District was using to model their financial strategy (\$500,000); none of my family's low value parcels were included. Shortly after, the voter information guide was available, with the Impartial Analysis by Sonoma County Counsel for the measure noting "*All property that*

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Tuesday, January 14, 2020 3:16 PM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: MR Fire Protection District - Parcel Tax Information

Another for correspondence

~ Dan Fein ~

----- Forwarded message -----

**From:** Barbara Stephens <[yogabarb@outlook.com](mailto:yogabarb@outlook.com)>  
**Date:** Tue, Jan 14, 2020, 1:10 PM  
**Subject:** MR Fire Protection District - Parcel Tax Information  
**To:** [dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org) <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

**Our family has owned property in Monte Rio for almost 80 years. We are supporters of the Monte Rio Fire Department. We are also concerned about the issues raised in the application of the parcel tax. We encourage the board to consider moving forward with a resolution to exclude low value parcels as opposed to an election since it is within the authority. Accomplishing this will allow the board to focus on other concerns raised by the public on the parcel tax, possibly utilizing the resolution process also.**

**Thank you and Happy New Year,**

**Barbara Greco Stephens**

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Thursday, January 16, 2020 8:52 PM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Reading for detail

Add to correspondence.

~ Dan Fein ~

----- Forwarded message -----

**From:** Bonnie McDonell <[bonnieomcdonell@gmail.com](mailto:bonnieomcdonell@gmail.com)>  
**Date:** Thu, Jan 16, 2020, 2:34 PM  
**Subject:** Reading for detail  
**To:** <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

Mr. Fein,

If you can't spell Michele McDonell's name correctly, it makes me wonder about your attention to detail related to the construction of Measure U and it's subsequent unintended consequences.

Bonnie McDonell

Sent from my iPhone



## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Friday, January 17, 2020 2:36 PM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: citizen - monte rio fire parcel tax

Tiffanie,  
Please add to correspondence.

~ Dan Fein ~

----- Forwarded message -----

**From:** clay dettmer <[claydettmer@gmail.com](mailto:claydettmer@gmail.com)>  
**Date:** Fri, Jan 17, 2020, 12:21 PM  
**Subject:** citizen - monte rio fire parcel tax  
**To:** <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

hello... for what it's worth, wanted to explain my particular circumstance inre the monte rio fire parcel tax... my name is clay dettmer residing at 8240 tyrone road... i am a small player but have been impacted greatly by the passage of last year's parcel tax... I own a small cabin inherited from my father and enjoyed a very low tax rate, which allowed me to retire here on my fixed income... i did vote for the measure knowing that it would double my tax liability, but was surprised when my tax bill came in tripled...! i had been advised that the 2 parcels i own that have never been taxed (and were actually given to my father over the years for free) were exempt... as it turns out they appeared on my tax bill... i would hope that this outcome could be reversed without wasting many thousands of dollars on an election without a guaranteed outcome... thank you for your consideration... if it's possible add this text to the public record...

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Friday, January 17, 2020 2:38 PM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Fire Tax Exemption Request #2  
**Attachments:** 095-062-013.pdf; 094-061-020.pdf

Tiffanie,  
One more.

~ Dan Fein ~

----- Forwarded message -----

From: **Eric Olsen** <[ericols1@att.net](mailto:ericols1@att.net)>  
Date: Fri, Jan 17, 2020, 12:01 PM  
Subject: Fire Tax Exemption Request #2  
To: Dan Fein <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

Board of Directors  
Monte Rio Fire Protection District  
Monte Rio, California

Re: Parcel Tax Exemption Request #2

January 17, 2020

To the Board:

This letter is a request for an exemption to the “Monte Rio Fire Parcel Tax” for our property located at 21773 Starrett Hill Drive (095-062-013-000). The Impartial Analysis associated with Measure “U” on the November 07, 2018 ballot states, **“All property that would otherwise be exempt from property tax will also be exempt from the proposed tax.”** For at least the past ten years, this property has been exempted from any taxes. Therefore, we request an exemption from the Measure “U” Fire Tax.

This exemption is added to our October 18, 2019 request for an exemption for our parcel at 21333 Monte Cristo Avenue (094-061-020-000). For at least the past ten years this parcel has also been exempted from any taxes. This vacant parcel is contiguous with our parcel at 21349 Monte Cristo Avenue (094-061-019-000).

This current request would have been included with our October 18 2019 request except that we only received the tax bill for 21773 Starrett Hill Drive after the tax due date in December. Attached are copies of the tax bills showing that there are no taxes on the parcels except the new Monte Rio Fire Tax.

Since the two mentioned parcels have been “exempt” from taxes, they are entitled to be exempt from the Measure “U” Fire Tax. We request this exemption, and request a refund of the taxes that have been erroneously charged (and paid) on these parcels.

We also request that The Board reject any resolution that suggests the need for another election to correct The Board's errors. We believe that The Board has the authority to correct it's own errors.

Thank you,

Eric and Cathy Olsen  
3065 Stable Drive  
West Sacramento, CA 95691

SONOMA COUNTY 2019 - 2020 PROPERTY TAX BILL  
Erick Roeser

**Auditor-Controller Treasurer-Tax Collector 585 Fiscal Drive, Suite 100 Santa Rosa, CA 95403**  
**SECURED TAX ROLL FOR FISCAL YEAR JULY1, 2019 - JUNE 30, 2020**

PROPERTY INFORMATION - TAX YEAR: 2019		IMPORTANT MESSAGES
ASMT NUMBER: 095-062-013-000	TAX RATE AREA: 156-054	Original bill date 09/12/2019 Cortac Number: A2123  <b>2019-2020</b>
FEE NUMBER: 095-062-013-000	ACRES: .18	
LOCATION: 21773 STARRETT HILL DR		
ASSESSED OWNER: OLSEN ERIC L TR & OLSEN CATHERINE T TR		
OLSEN ERIC L TR & OLSEN CATHERINE T TR 3065 STABLE DR W SACRAMENTO CA 95691		

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
TAX COLLECTOR	LAND		604	604
QUESTIONS (707) 565-2281	LOW VALUE		-604	-604
PAYMENTS (888) 636-8418				
ASSESSOR				
VALUATION (707) 565-1888				
EXEMPTIONS (707) 565-1888				
BUS EQUIP (707) 565-1330				
ADDR CHANGES (707) 565-1888				

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS									
PHONE #	CODE	DESCRIPTION	DIR CHRG	PHONE #	ASSESSED VALUES	X	TAX RATE PER \$100	=	AGENCY TAXES
PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	DIR CHRG
(707) 865-2067	MONTE RIO FIRE PARCEL TAX	100.00							
<p><i>#1 PAID</i></p> <p><i>BILL PAY - REP</i></p> <p><i>\$ 50.00 12/20/19</i></p> <p><i>NOTE 12/6/19</i></p> <p><i>PROP DATE ON BILL</i></p>									
DIRECT CHARGES									100.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES									100.00

<b>1ST INSTALLMENT \$50.00</b>	<b>2ND INSTALLMENT \$50.00</b>	<b>TOTAL TAXES \$100.00</b>
<b>DELINQUENT AFTER 12/10/2019</b>	<b>DELINQUENT AFTER 4/10/2020</b>	

SONOMA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB		
ASMT NUMBER: 095-062-013-000	2019	MAKE CHECK PAYABLE TO:
ORIG ASMT: 095-062-013-000		Sonoma County Tax Collector
FEE NUMBER: 095-062-013-000		585 Fiscal Drive, Suite 100
LOCATION: 21773 STARRETT HILL DR		Santa Rosa, CA 95403
CURRENT OWNER: OLSEN ERIC L TR & OLSEN CATHERINE T TR		
3065 STABLE DR		
W SACRAMENTO CA 95691		

**2019-2020 2ND**

**IF PAID BY 4/10/2020 \$50.00**  
DELINQUENT AFTER 4/10/2020 (INCLUDES 10% PENALTY OF \$5.00 AND \$20.00 COST) \$75.00

0950620130001 20198 000000050005 2 000000075002 2019A



**SONOMA COUNTY SECURED PROPERTY TAX BILL 2019-2020**  
 Erick Roeser, Auditor-Controller-Treasurer-Tax Collector  
 585 Fiscal Drive, Suite 100 Santa Rosa, CA 95403  
 TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

OFFICE HOURS  
 8:00 A.M - 5:00 P.M  
 MONDAY - FRIDAY

**PROPERTY INFORMATION**

ASSESSMENT # 094-061-020-000 TAX RATE AREA 156-049  
 FEE NUMBER 094-061-020-000 ACRES: 0.19  
 LOCATION 21333 MONTE CRISTO AVE  
 LIEN DATE ASSESSEE OLSEN ERIC L TR & OLSEN CATHERINE T TR

B1 2500-2/3

094061020000 02 2019  
 OLSEN ERIC L TR & OLSEN CATHERINE T TR  
 3065 STABLE DR  
 WEST SACRAMENTO CA 95691-5409

**IMPORTANT MESSAGES**

SEE THE REVERSE SIDE OF THIS STATEMENT FOR  
 ADDITIONAL IMPORTANT INFORMATION

Original bill date 09/11/2019  
 Cortac Number: A2123

**FREE e-checks!**



View & Pay Your Taxes On-line: [www.sonomacounty.ca.gov/acttc](http://www.sonomacounty.ca.gov/acttc)  
 Or Call: (888) 636-8418 - Additional Fees Apply for Credit/Debit

**COUNTY VALUES, EXEMPTIONS AND TAXES**

PHONE NUMBERS	VALUE DESCRIPTION	ASSESSED VALUES	X	TAX RATE/100	=	COUNTY TAXES
ASSESSOR	LAND	948				
VALUATION (707) 565-1888						
EXEMPTIONS (707) 565-1888						
BUSINESS EQUIP (707) 565-1330						
TAX COLLECTOR						
QUESTIONS (707) 565-2281						
PAYMENTS (888) 636-8418	LOW VALUE	948				
ADDRESS CHANGES (707) 565-1888						
	NET TAXABLE VALUE		X	1.000000	=	\$0

**VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS**

PHONE NUMBERS	TAX CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE/100	=	AGENCY TAXES
(707) 865-2067	53800	MONTE RIO FIRE PARCEL TAX	DIRECT CHARGE				100.00

TOTAL VOTER APPROVED TAXES, DIRECT CHARGES, AND SPECIAL ASSESSMENTS -> \$100.00

1ST INSTALLMENT DUE 11/1/2019 DELINQUENT AFTER 12/10/2019	\$50.00	2ND INSTALLMENT DUE 2/1/2020 DELINQUENT AFTER 4/10/2020	\$50.00	TOTAL TAXES	\$100.00
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TEAR HERE

**SONOMA COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB**

ASSESSMENT # 094-061-020-000  
 FEE NUMBER 094-061-020-000  
 DESCRIPTION 21333 MONTE CRISTO AVE  
 CURRENT OWNER  
 OLSEN ERIC L TR & OLSEN CATHERINE T TR  
 3065 STABLE DR  
 WEST SACRAMENTO CA 95691-5409

**2019-2020**

MAKE CHECK PAYABLE TO:  
 Sonoma County Tax Collector  
 PO Box 3879  
 Santa Rosa, CA 95402-3879

**2<sup>nd</sup>**  
 INSTALLMENT

**THIS AMOUNT DUE 2/1/2020 \$50.00**

AFTER APRIL 10, 2020 ADD 10% PENALTY + \$20 COST CHARGE  
**\$25.00**

TOTAL DELINQUENT INSTALLMENT DUE  
**\$75.00**

ADDITIONAL PENALTIES ARE CHARGED  
 IF TAXES ARE NOT PAID BY JUNE 30, 2020

PAYMENTS MUST BE RECEIVED IN TAX OFFICE BY 5:00 P.M.  
 OR POSTMARKED BY 4/10/20. LATE PAYMENTS WILL BE  
 RETURNED FOR PENALTY.

0940610200005 20198 000000050005 2 000000075002 20198

TEAR HERE

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Saturday, January 18, 2020 10:10 AM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Monte Rio Fire Dist. Parcel Tax

One more.

~ Dan Fein ~

----- Forwarded message -----

**From:** Daniel Drummond <[dan@drummondlaw.com](mailto:dan@drummondlaw.com)>  
**Date:** Sat, Jan 18, 2020, 9:09 AM  
**Subject:** Monte Rio Fire Dist. Parcel Tax  
**To:** rollie <[rollie@sonomawest.com](mailto:rollie@sonomawest.com)>  
**Cc:** [michelemcdonell@sbcglobal.net](mailto:michelemcdonell@sbcglobal.net) <[michelemcdonell@sbcglobal.net](mailto:michelemcdonell@sbcglobal.net)>, [dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org) <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

Rollie,

Long time, no see.

I read with interest the competing commentaries and the introductory editorial comment re the snafu in including so-called "low-value" parcels in the Monte Rio Fire Dist. Measure U parcel tax. With no greater knowledge of the matter or relevant law than was presented in the commentaries and intro, it would seem that Director Dan Fein's position that a measure approved by voters can only be amended by voters is the correct one. Allowing a board of trustees to later amend such a measure runs roughshod over the voice of voters. Michele McDonell's argument that such an amendment may be made by resolution of the board of trustees seems to be based on her belief that the board has been ill-advised by its legal counsel.

Of particular note is Laura Hagar Rush's introductory comment that Ms. McDonell's position was formed based on her meetings with Sonoma County Counsel, the tax assessor and Supervisor Lynda Hopkins. It would be helpful to know if any of the county officials identified were contacted about this issue and if so, what they may have had to say. It seems unlikely that any of them would have differed from Director Fein's position and that Ms. McDonell may have simply misunderstood what she was told.

*Dan Drummond*

*Executive Director*

*Sonoma County Taxayers Association*

*P.O. Box 14241*

*Santa Rosa, CA 95402*

*(707) 481-1089*

*Daniel A. Drummond*

*Attorney at Law*

*576 B Street, Suite 2F*

*Santa Rosa, CA 95401*

*(707) 542-3418*

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Monday, January 20, 2020 8:48 AM  
**To:** Tiffanie Palmer  
**Subject:** Fwd: Low Value Parcel Exemption

Another one.

**Dan Fein**  
**Director, Monte Rio Fire Protection District**  
[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)

----- Forwarded message -----

From: **Janet Monks** <[icpurple7@yahoo.com](mailto:icpurple7@yahoo.com)>  
Date: Mon, Jan 20, 2020 at 7:51 AM  
Subject: Low Value Parcel Exemption  
To: Dan Fein <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>  
Cc: Carrie Monks <[carriemonks@hotmail.com](mailto:carriemonks@hotmail.com)>

Dear Mr Fein and Monte Rio Fire Protection District Board:

Carrie Monks, my sister, and I own several low value parcels in Tyrone, which is an incredibly beautiful, isolated, and unincorporated area of Monte Rio, CA. These parcels have been in our family for almost a century. Water access is uncertain and unlikely on most, if not all, of the parcels.

In our current reality of global warming and subsequent catastrophic fires in Sonoma County, fire prevention is important. But a fire tax levied on what is basically a wild landscape seems excessive. My sister and I paid \$500 for this tax last fall. I understand the climate crisis calls for desperate measures but this one feels like a rip off.

I would appreciate it if the Monte Rio Fire Protection District Board would consider a resolution that acknowledges the elimination of low value parcels from the tax rolls in 2020 and provides for a refund of taxes paid on the low value parcels for 2019. And I would appreciate it if the District creates an exemption process to accommodate contiguous or other parcels with identified complexities. My understanding was that there would be an exemption for low value properties under Measure U. I was unpleasantly shocked when I received new tax bills last year.

Can you please immediately consider rejecting a resolution that would call for an election to resolve this issue? An election would only delay a decision and increase the public costs of this issue.

Thank you for reading my letter, understanding my concerns and acting swiftly in this matter.

Sincerely,



Janet Marie Monks

## Tiffanie Palmer

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**From:** Dan Fein <dan.fein@monteriofire.org>  
**Sent:** Monday, January 27, 2020 7:50 PM  
**To:** Tiffanie Palmer  
**Cc:** Doreen Atkinson  
**Subject:** Fwd: Correspondence for Feb 5th meeting and Correction to the January 20th Agenda

Tiffanie,  
Please add to correspondence for February 5.

~ Dan Fein ~

----- Forwarded message -----

**From:** doreen atkinson <[datkinson2000@yahoo.com](mailto:datkinson2000@yahoo.com)>  
**Date:** Mon, Jan 27, 2020, 4:43 PM  
**Subject:** Correspondence for Feb 5th meeting and Correction to the January 20th Agenda  
**To:** Dan Fein <[dan.fein@monteriofire.org](mailto:dan.fein@monteriofire.org)>

January 27, 2020

Monte Rio Fire Protection District  
Board of Directors  
P.O. Box 536  
Monte Rio, CA 95462

Dear Board Members: Re: Correction to your 1/20/2020 Agenda should be:

CONTIGUOUS PARCEL

EXEMPTIONS

First, I would like to say I was very disappointed that your Board didn't have a quorum at last Monday's scheduled board meeting and that Mr. Dale only notified Mr. Fein late in the day.

What I wanted to point out to the board is in regards to your Agenda for the January 20th meeting:

Item #4. CORRESPONDENCE b. Email from Doreen & Bill Atkinson regarding Low Value Parcels

Our letter was in regard to **CONTIGUOUS PARCEL EXEMPTION, not Low Value!** We would like to please resubmit my letter in your upcoming meeting, February 5th, and please correct your mistake. I noted that Janet Marie Monks, and Eric & Cathy Olsen also made reference to contiguous parcels in their correspondence. I fail to see why this is being ignored and only Low Value is being referenced by your board. Again, we were lead to believe prior to the Monte Rio Ballot Measure last year that the same exemptions we have been receiving from other "Special Districts" on our tax bills would be the same with the Monte Rio Fire Protection District .

Respectfully,

Doreen & Bill Atkinson  
18962 Upper Terrace, P.O. Box 553

January 12, 2020

RECEIVED

JAN 23 2019

Monte Rio Fire Protection District  
Board of Directors  
P.O. Box 536  
Monte Rio, CA 95462

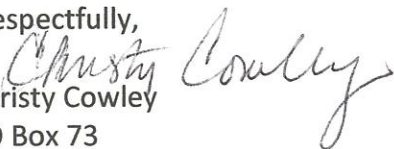
**Re: Contiguous Parcel Exemption**

Dear Board Members:

I sent a previous email and letter to Dan Fein, dated October 24, 2019 requesting a tax exemption for my parcel that is contiguous to my main home. I never heard back from Dan or anyone on the board regarding my request...very unprofessional! Now, I hear from neighbors that the board is preparing a new ballot measure to vote on the issue. Seriously? Prior to the tax vote I was told that contiguous parcels would be exempt and that the board had it in their authority to grant the exemptions. Instead you are putting it up to vote in a costly ballot measure requiring a two-thirds majority to pass.

My primary property is a vacation home to me and I neither vote in the county (I live out of state) nor can I be available to voice my opinion at your future meetings. Please accept this letter as my firm opposition to include contiguous properties in the Measure U taxes.

Respectfully,

  
Christy Cowley  
PO Box 73  
Monte Rio, CA 95462

DRAFT

RESOLUTION NO.: 19/20-01

DATED: January 20, 2020

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTE RIO FIRE PROTECTION DISTRICT CALLING FOR A SPECIAL ELECTION ON TUESDAY, MAY 5, 2020, TO RETROACTIVELY AMEND DISTRICT ORDINANCE NO. 18/19-01 AUTHORIZING A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE CURRENT AND FUTURE COSTS OF PROVIDING FIRE AND EMERGENCY SERVICES**

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**WHEREAS**, on November 6, 2018, the voters of the Monte Rio Fire Protection District (“the District”) approved District Ordinance No. 18/19-01, establishing a special parcel tax to meet the current and future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District; and

**WHEREAS**, the District Board of Directors intended that this special tax exempt low value parcels, as determined by the County of Sonoma pursuant to California Revenue and Taxation Code section 155.20; and

**WHEREAS**, Proposition 218, approved in 1996, amended the California Constitution by initiative and adopted Articles XIIC and XIID, requires voter-approval to adopt or amend District tax measures; and

**WHEREAS**, the District Board of Directors desires to propose an Ordinance retroactively amending District Ordinance No. 18/19-01, effective November 6, 2018, to create a low value parcel exemption and reducing the District’s appropriations limit to reflect the reduced revenue by exempting low value parcels; and

**WHEREAS**, upon voter approval of a low value parcel exemption, the District Board of Directors intend to provide a refund to property owners of low value parcels who have paid levied special taxes on Fiscal Year 2019/2020 tax bill and void any tax levy for those property owners of low value parcels who have not yet paid; and

**WHEREAS**, state law requires that such an ordinance be submitted to the voters of the District for their approval, and authorizes the Board to call a special election for that purpose, and to request consolidation of the election with any other election held on the same date in territory that is the same or in part the same.

**NOW, THEREFORE, THE BOARD HEREBY FINDS, RESOLVES AND ORDERS THE FOLLOWING:**

1. The Board finds and declares that it is their intent to exempt low value parcels from the District special parcel tax adopted in District Ordinance 18/19-01.

2. The Board finds and declares that the proposed Ordinance retroactively amending District Ordinance 18/19-01, effective November 6, 2018, to add Section V.A. will (i) create a low value parcel exemption so that property owners of low value parcels will not pay the special tax; and (ii) reduce the District's appropriations limit to reflect the reduced revenue by exempting low value parcels.

3. The Board finds and declares that upon voter approval of a low value parcel exemption, the District will provide a refund to property owners of low value parcels who have paid levied special taxes on the Fiscal Year 2019/2020 tax bill and void any tax levy for those property owners of low value parcels who have not yet paid the Fiscal Year 2019/2020 tax bill.

4. The Board finds and declares that the District has complied with all laws requiring notice of the actions contained herein, and will hold a public hearing as required by law.

5. The Board determines that the proposed Ordinance retroactively amending District Ordinance 18/19-01, effective November 6, 2018, to add Section V.A. will reduce the amount of annual tax revenue raised by District Ordinance 18/19-01 by approximately \$57,000.00. The Board further determines that the form of the proposed District Ordinance, which is hereby designated District Ordinance No. 19/20-01, shall be as set forth in Appendix 'A', attached hereto and incorporated herein by this reference. Pursuant to state law, District Ordinance No. 19/20-01 shall not go into effect unless it is approved by two-thirds of the votes cast by voters of the District voting upon the questions of its approval. All other provisions of District Ordinance 18/19-01 not in conflict with proposed District Ordinance 19/20-01 shall remain unchanged whether or not proposed District Ordinance 19/20-01 is approved by the voters of the District.

6. The Board hereby calls a special mailed ballot only election for Tuesday, May 5, 2020, pursuant to California Election Code section 1500, and directs that the foregoing proposition shall be submitted to voters of the District at the election in the following manner:

(a) There shall be included on the ballot to be marked by the voters of the District, in addition to any other matters required by law, the following ballot measure in language in the following form:

“Shall Monte Rio Fire Protection District Ordinance 19/20-01, which retroactively amends District Ordinance 18/19-01, effective November 6, 2018, by adding Section V.A. to exempt low value parcels from paying the special tax, as determined by the County of Sonoma pursuant to California Revenue and Taxation Code section 155.20, thereby reducing the amount raised by approximately \$57,000.00 annually until repealed; and reducing the District's appropriations limit to reflect the reduced revenue by exempting low value parcels, be adopted?”

(b) The ballot to be used at the election shall be both as to form and matter contained therein such as may be required by law. On the ballot, in addition to any other printed matter required by law, opposite the measure to be voted upon and to it right, the words "yes" and "no" shall be printed on separate lines with voting squares.

(c) The Sonoma County Registrar of Voters is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary to properly and lawfully conduct the election.

(d) All notices required by law shall be given by the Sonoma County Registrar of Voters.

(e) Arguments for and against the measure may be, and other analyses provided for by law shall be, submitted in accordance with law.

(f) It is hereby requested the election be consolidated with any other election held on the same date in territory that is the same or in part the same.

(g) The canvass of ballots cast at the election shall be conducted in accordance with law.

7. The Clerk of the Board is directed to forward a certified copy of this resolution to the Sonoma County Board of Supervisors and to the Sonoma County Registrar of Voters.

**THE FOREGOING RESOLUTION** was introduced at a special meeting of the Board on January 20, 2020, by Director \_\_\_\_\_, who moved its adoption, seconded by Director \_\_\_\_\_, and ordered adopted by the following vote:

President	_____	_____
Director	_____	_____
Director	_____	_____
Director	_____	_____
Director	_____	_____

**AYES:** \_\_\_\_\_ **NOES:** \_\_\_\_\_ **ABSENT OR NOT VOTING:** \_\_\_\_\_

**WHEREUPON**, the President declared the foregoing resolution adopted, and **SO ORDERED**.

By: \_\_\_\_\_  
Dan Fein  
President of the Board

By: \_\_\_\_\_  
Secretary/Clerk of the Board

Appendix A

ORDINANCE NO. 19/20-01

**AN ORDINANCE OF THE MONTE RIO FIRE PROTECTION DISTRICT  
RETROACTIVELY AMENDING DISTRICT ORDINANCE NO. 18/19-01,  
EFFECTIVE NOVEMBER 6, 2018, TO (I) CREATE A LOW VALUE PARCEL  
EXEMPTION; AND (II) REDUCE THE DISTRICT'S APPROPRIATIONS LIMIT  
TO REFLECT THE REDUCED REVENUE BY EXEMPTING LOW VALUE  
PARCELS**

---

The people of the Monte Rio Fire Protection District ordain as follows:

**SECTION I. LIMITED SCOPE OF RETROACTIVE AMENDMENT TO  
ORDINANCE 18/19-01.**

This Ordinance is necessary to clarify the original intent of District Ordinance 18/19-01. This Ordinance is specifically limited in scope to retroactively amend previously-adopted District Ordinance 18/19-01, effective November 6, 2018, to add Section 6.A to create a low value parcel exemption. No other provisions of the special tax in District Ordinance 18/19-01 are affected in any way by this Ordinance.

**SECTION II. DEFINITIONS**

For the purposes of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section; unless the context clearly requires a different meaning.

**“District”** means the Monte Rio Fire Protection District located in Sonoma County, California.

**“Low Value Parcel”** means a privately-owned separate parcel of real property designated as low value by the County of Sonoma pursuant to California Revenue and Taxation Code section 155.20.

**“Parcel of Real Property”** means a separate parcel of real property having a separate Assessor’s parcel number as shown on the secured tax rolls of the County of Sonoma, or an assessment of a structural property on the unsecured tax rolls of the County of Sonoma, or an assessment made by the State Board of Equalization.

**“Special Tax”** means the special tax authorized by and imposed pursuant to District Ordinance 18/19-01.

**SECTION III. AUTHORITY**

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075 of chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code.

**SECTION IV. ADDITION OF SECTION V.A. TO ORDINANCE 18/19-01**

District Ordinance 18/19-01 is retroactively amended, effective November 6, 2018, to add the following language as newly-designated “Section V. A.”:

**“SECTION V. A. TAXPAYER EQUITY/EXEMPTION.**

Exemptions from the parcel tax will be made available for certain parcels of real property. Any parcel of real property that the County of Sonoma has determined to be exempt from property tax due to low value pursuant to California Revenue and Taxation Code section 155.20, shall be exempt as a Low Value Parcel.”

**SECTION V. APPROPRIATIONS LIMIT.**

The appropriations limit for the District shall be reduced to reflect the reduced revenue by exempting low value parcels for the maximum period permitted by law.

**SECTION VI. SEVERABILITY CLAUSE.**

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The people of the Monte Rio Fire Protection District hereby declare that they would have passed this Ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

**SECTION VII. EFFECTIVE DATE.**

This Ordinance shall take effect the day following its approval by two-thirds of the District’s qualified voters voting on its approval at the election on May 5, 2020.



**APPROVED**, by a two-thirds vote of the voters of the Monte Rio Fire Protection District at the election held on May 5, 2020, and **SO ORDERED**.

---

Dan Fein  
President, Board of Directors  
Monte Rio Fire Protection District

**ATTEST:**

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Clerk of the Board of Directors

# SONOMA LOCAL AGENCY FORMATION COMMISSION

111 SANTA ROSA AVENUE, SUITE 240, SANTA ROSA, CA 95404  
(707) 565-2577  
www.sonomalafco.org

January 6, 2020

To: Chair and Clerk of the Board of:

Cloverdale Fire Protection District	Russian River Recreation & Park District
Cloverdale Health Care District	Schell-Vista Fire Protection District
Gold Ridge Resource Conservation District	Shiloh Public Cemetery District
Marin/Sonoma Mosquito & Vector Control District	
Monte Rio Fire Protection District	Sonoma County Fire District
Monte Rio Recreation & Park District	Sonoma Resource Conservation District
Russian River Fire Protection District	Valley of the Moon Fire Protection District
	Valley of the Moon Water District

Subject: Selection of Alternate Special District Representative to the Countywide  
Redevelopment Agency Oversight Board

Dear District Chair:

This letter is being sent to you as an invitation to your district to nominate a member of your board of directors for the position of Alternate Special District Representative to the Sonoma County Redevelopment Agency Oversight Board (RDAOB).

In 2011, the State of California dissolved redevelopment agencies throughout the State and created redevelopment agency oversight boards as successor agencies. As of July 1, 2018, these boards were generally consolidated into a single oversight board per county.

One member of the RDAOB can be appointed by the independent special district selection committee, where the Committees exist; the Committee is comprised of the presiding officer, or his or her designee, of every independent special district under the "umbrella" of the local agency formation commission (LAFCO). When no Committee exists or when it is not feasible for the Committee to meet, state law allows LAFCO staff to manage the business of the Committee by mail. This is typically the process in place in Sonoma County.

Sonoma LAFCO used this process at the end of 2017 for selection of the special district representative to the RDAOB. One person – Nance Jones, from the Russian River Fire Protection District – was nominated, and, in that she was the only candidate, pursuant to state law, Ms. Jones was deemed the Special District Representative to the RDAOB.

## Current Request

At this time, the RDAOB is seeking Alternate representation for the member categories that

comprise the Board, so as to better assure that a quorum can be reached at Board meetings, if a primary appointee cannot attend or must abstain from voting.

As a result, Sonoma LAFCO is initiating a nomination process for selection of the Alternate Special District Representative to the RDAOB.

Although more than 40 independent special districts operate in the County pursuant to the LAFCO law, the California Health and Safety Code limits eligibility on the RDAOB to those special districts that have territory in the jurisdiction of a former RDA and have been eligible to receive property tax residual for the Redevelopment Property Tax Trust Fund. These districts include those listed at the beginning of this letter.

### **Process to Select Alternate Special District Representative to Sonoma County RDAOB**

The process will consist of nomination and election periods.

#### Nominations

- Boards of directors of the listed districts may nominate any board member as a candidate for the RDAOB Alternate Special District Representative position. An extended nomination period has been scheduled.
- Candidates must complete the attached application and provide a current resume. Applications submitted without a resume will be considered incomplete and will not be accepted.

#### Elections

- After the close of the nomination period, Sonoma LAFCO will mail a ballot to each district eligible to vote for the RDAOB Alternate Special District Representative, along with copies of completed application forms, candidate resumes, and voting instructions, so that a mail-in ballot election can be conducted.
- For the election to be valid, a quorum of at least of eight (8) of the special districts listed above must submit valid ballots. The candidate receiving the most votes will be elected.

#### **Schedule**

The following table shows the schedule for the mail ballot nomination and election process:

Monday	January 6, 2020	<b>Start of Nomination Period:</b> Letter Sent to Eligible Special Districts
Tuesday	February 18, 2020	<b>End of Nomination Period:</b> Sonoma LAFCO must receive nomination materials by 5:00 p.m.
Monday	February 24, 2020	<b>Start of Voting Period:</b> Ballots Mailed to Eligible Districts
Monday	March 30, 2020	<b>End of Voting Period:</b> Sonoma LAFCO must receive ballots by 5:00 p.m.
Thursday	April 2, 2020	<b>Ballots Counted; Results Announced; Districts Notified</b>

*Note: If only one candidate is nominated, pursuant to state law, that candidate will be deemed elected, and no ballot will be mailed out; no election will take place.*

**E-mail Instead of U.S. Mail**

State law allows provision of ballot materials from LAFCO and response from a district by electronic mail, with the prior concurrence of the presiding officer of the district or his or her alternate as designated by the governing body.

*If your district would allow receipt of a ballot and associated materials by email and would want to remit your ballot by email, please notify me at [carole.cooper@sonoma-county.org](mailto:carole.cooper@sonoma-county.org) by the end of the nomination period of February 18, 2020.*

**Sonoma LAFCO encourages your district to consider submitting a nomination for the Alternate Special District Representative to the Sonoma County RDA Oversight Board before February 18, 2020.**

If you have any questions about the position or the process, please contact Sonoma LAFCO staff at (707) 565-2577, Monday – Thursday, between 8:00 a.m. – 5:00 p.m.

Sincerely,



Carole Cooper  
Assistant Executive Officer

Attachment

# SONOMA LOCAL AGENCY FORMATION COMMISSION

111 SANTA ROSA AVENUE, SUITE 240, SANTA ROSA, CA 95404

(707) 565-2577

[www.sonomalafco.org](http://www.sonomalafco.org)

## APPLICATION FOR ALTERNATE SPECIAL DISTRICT REPRESENTATIVE TO SONOMA COUNTY REDEVELOPMENT AGENCY OVERSIGHT BOARD

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This application has been designed to provide pertinent information about each candidate applying for the position of Alternate Special District Representative to the Sonoma County Redevelopment Agency Oversight Board. Please read the application carefully and type your responses or print in black or blue ink. An electronic version is available online at [www.sonomalafco.org](http://www.sonomalafco.org)

*Note: Any candidate for this position must be a member of the board of directors of eligible districts listed at the end of the application.*

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Date Submitted: \_\_\_\_\_

Name: \_\_\_\_\_

Street Address, City, Zip Code: \_\_\_\_\_:

Telephone(s): \_\_\_\_\_

Email: \_\_\_\_\_

Name of District You Represent: \_\_\_\_\_

Date of Most Current Election/Appointment: \_\_\_\_\_

Date Term Expires: \_\_\_\_\_

Total Years with District: \_\_\_\_\_

Total Years Associated with Government/ Community Service: \_\_\_\_\_

List any other agencies/special districts with which you have been or are currently involved:

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List any community service activities including names of organizations and dates of service:

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# SONOMA LOCAL AGENCY FORMATION COMMISSION

Please explain why you want to serve as an alternate member on the Sonoma County Redevelopment Agency Oversight Board.

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\*Eligible districts include: Cloverdale Fire Protection District, Cloverdale Health Care District, Gold Ridge Resource Conservation District, Marin-Sonoma Mosquito & Vector Control District, Monte Rio Fire Protection District, Monte Rio Recreation & Park District, Russian River Fire Protection District, Russian River Recreation & Park District, Sonoma County Fire District, Sonoma Resource Conservation District, Schell-Vista Fire Protection District, Shiloh Public Cemetery District, Valley of the Moon Fire Protection District, Valley of the Moon Water District



## **EXECUTION OF AGREEMENT FOR SERVICES:**

AGREEMENT BETWEEN DENNIS ROSATTI OF ROSATTI CONSULTING, OR RC, THE CONSULTANT, WITH OFFICES LOCATED AT 1142 VILLAGE WAY, SEBASTOPOL, CA 95472, AND MONTE RIO FIRE PROTECTION DISTRICT, OR MRFPD, THE CLIENT, WITH OFFICES LOCATED IN 9870 MAIN ST., MONTE RIO, CA 95462.

The primary purpose of this Agreement is to secure the services of Rosatti Consulting to assist Client with public outreach and public affairs, including constituent communications, educational materials production and public engagement, supporting the MRFPD and its potential upcoming ballot measure in May of 2020. RC will work with the MRFPD team on strategic and tactical design and implementation of a public outreach and communications plan, that will engage constituents and stakeholders to inform them about the challenges facing the district and the solutions that could be provided from a legislative ballot item. We will look at a direct mail piece to district residents to inform them of the details surrounding the proposed measure, but we will not tell them to vote "yes" or "no" per legal requirements preventing election influence by the sponsoring district. The term of service for consulting will begin on or before February 5<sup>th</sup>, 2020, and terminate at the discretion of the signed parties, with proper notice given as described below.

### **Description of Services Delivered:**

- 1) Develop public presentation and messaging points for the District.
- 2) Consult with the District on preparation of Ballot Measure argument.
- 3) Guidance on stakeholder outreach.
- 4) Guidance on media and public relations.
- 5) Handle all aspects of direct mail- content, creative, design, delivery. Produce one piece of Direct Mail to all residents of the District educating them on the issues relating to the potential ballot measure.
- 6) Work with MRFPD to develop strategy, messaging, public engagement, and coordination toward successful ballot measure communications with the public.

### **Payment for Services Rendered**

Rosatti Consulting Fee and Length of Contract, will apply for the length of this agreement until otherwise negotiated and agreed to by both parties.

Payment as detailed below shall be paid by Client to RC on a monthly basis before, or on the 10<sup>th</sup> of the month, starting in February 2020, to reflect work performed in the month of payment, as well as any overage from the preceding month, and so on through the length of the contract. Payment will be used to draw funds as hours are worked, and funds not drawn down carry over to the next month as a balance. Hourly rate is set at \$175/hour. Time will be tracked against retainer(s) on a quarter hour basis.

Payment schedule for work performed in 2020 is as follows:

February- April 2020

\$5,000.00 retainer

**Denny Rosatti • 707.495.9735 • drosatti@yahoo.com**  
1142 Village Way, Sebastopol, California 95472

**Reimbursement of Costs**

Additional costs for expenses incurred in the course of the project campaign will be reimbursed. Expenses for travel, meals, additional professional services, and other expenses are passed to the Client at cost plus a 10% administration fee. Rosatti Consulting will not incur any additional expenditure over \$250 without written authorization from the Client. Mileage is charged to the Client at the approved IRS mileage reimbursement rate, for travel outside of Sonoma County. Such expenses are due at the following invoice payment period.

**Prepayment of Expenses**

If prepayment is required by a vendor (as is customary for services including but not limited to printing, postage, mailing services and purchase of voter lists), Client will be responsible to make advance payment to RC or vendor.

**Client Responsibility**

Client agrees to provide RC all the information and support necessary for it to complete its responsibilities as outlined in this agreement.

**Independent Contractor Status**

Both Client and RC agree that RC will act as an independent contractor in the performance of duties under this Agreement. Accordingly, RC shall be responsible for payment of all taxes, including Federal, State and local taxes arising out of its activities, including but not limited to Federal and State income tax, Social Security tax, Unemployment Insurance taxes, and any other taxes or business license fee as required.

RC may, at its own expense, use any employees or subcontractors, as it deems necessary to perform the services required of it by this agreement. Client may not control, direct or supervise Contractor's employees or subcontractors in the performance of those services.

The Client will not provide office space or standard tools of the trade to RC at any time during the term of this agreement.

**Confidentiality**

RC agrees that it will treat any information received from the Client during the performance of this Agreement, which is not already publically available, in full confidence. RC agrees to take all reasonable precautions to prevent any unauthorized disclosure of any confidential information, and to protect the Client's confidential information with the same diligence that RC takes to protect its own confidential information.

All information obtained by RC in the performance of services will not be used for the benefit of RC, or disclosed to any third party, except as may be necessary in order to perform services pursuant to this agreement.

This clause shall survive termination of this Agreement, regardless of the reason for termination.

**Promotional Materials and Publicity**

Client agrees that RC shall have the right to use the Client's name and the Logo on its web site and in promotional materials that may be produced to secure future business by RC.

This clause shall survive termination of this Agreement, regardless of the reason for termination.

**Termination of Contract**



Either Client or RC may terminate this Agreement in writing by providing 15-days written notice. In such case, if services have been provided by RC in advance of payment, Client agrees to pay RC the due amount at termination of this agreement. If Client has made payment to RC in advanced of services being provided by RC, RC agrees to reimburse Client accordingly.

**General Terms & Conditions**

This Agreement shall not be assigned by either party without prior written approval.

This Agreement constitutes the entire agreement between the parties. Any prior agreements, promises, negotiations or representations not expressly set forth in this contract are of no force or effect. Any changes to this Agreement shall be in writing and signed by both parties.

If any part of this contract is deemed to be invalid by any court or arbitration, that part will become null and void. The balance will continue to have full force and effect.

This agreement is to be interpreted based on the laws of the State of California.

**Acceptance**

Both parties accept the terms and conditions of this agreement.

\_\_\_\_\_  
Dan Fein  
Monte Rio Fire Protection District,  
Board President

\_\_\_\_\_  
Dennis Rosatti  
Rosatti Consulting, Principal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

RESOLUTION NO.: \_\_\_\_\_  
DATED: \_\_\_\_\_

**JOINT RESOLUTION OF THE BOARDS OF DIRECTORS OF THE MONTE RIO FIRE PROTECTION DISTRICT AND THE MONTE RIO RECREATION AND PARKS DISTRICT TO RESCIND THE JOINT POWERS AGREEMENT ESTABLISHING THE CREEKSIDE WASTEWATER AUTHORITY AND DISSOLVE THE AUTHORITY.**

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**WHEREAS**, effective on September 1, 2013, the Boards of Directors of the Monte Rio Fire Protection District (MRFPD) and the Monte Rio Recreation and Parks District (MRRPD) executed a Joint Powers Agreement (JPA) that established the Creekside Wastewater Authority (Authority); and

**WHEREAS**, MRFPD and MRRPD, as the only parties to the JPA, desire to rescind the JPA and dissolve the Authority, pursuant to Section 12 of the JPA; and

**WHEREAS**, Section 12 of the JPA requires a unanimous vote of all parties to JPA in order to rescind the JPA and dissolve the Authority; and

**WHEREAS**, upon dissolution of the Authority, Section 12 of the JPA requires remaining assets and liabilities be apportioned amongst the parties according to the relative assessments paid by those parties, exclusive of late charges, from the inception of the JPA to the point of termination;

**NOW, THEREFORE, THE BOARDS HEREBY FIND, RESOLVE AND ORDER THE FOLLOWING:**

1. The Boards of MRFPD and MRRPD find and declare that the Joint Powers Agreement establishing the Creekside Wastewater Authority is rescinded and the Authority is dissolved upon apportionment of the assets and liabilities of the Authority.
2. Upon adoption of this Joint Resolution by both parties, ownership of the Authority wastewater system shall transfer to, and thereafter be owned and operated by, MRRPD. All assets and liabilities of the Authority shall be apportioned to MRRPD.
3. MRFPD and MRRPD shall each continue to pay an annual assessment of \$2,500.00 for operations and maintenance of the Authority wastewater system.
4. Within 60 days after adoption of this Joint Resolution, MRFPD and MRRPD shall meet to address and mutually agree on any remaining operational, future development or other issues related to the Authority wastewater system.

**THE FOREGOING JOINT RESOLUTION** was introduced at a regular meeting of the Board of Directors of the Monte Rio Fire Protection District on \_\_\_\_\_ by Director \_\_\_\_\_, who moved its adoption, seconded by Director \_\_\_\_\_, and ordered adopted by the following vote:

President \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_

**AYES:** \_\_\_\_\_ **NOES:** \_\_\_\_\_ **ABSENT OR NOT VOTING:** \_\_\_\_\_

**WHEREUPON**, the President declared the foregoing resolution adopted, and **SO ORDERED**.

By: \_\_\_\_\_ By: \_\_\_\_\_

President of the Board

Secretary/Clerk of the Board

**THE FOREGOING JOINT RESOLUTION** was introduced at a regular meeting of the Board of Directors of the Monte Rio Recreation and Parks District on \_\_\_\_\_ by Director \_\_\_\_\_, who moved its adoption, seconded by Director \_\_\_\_\_, and ordered adopted by the following vote:

President \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_  
Director \_\_\_\_\_

**AYES:** \_\_\_\_\_ **NOES:** \_\_\_\_\_ **ABSENT OR NOT VOTING:** \_\_\_\_\_

**WHEREUPON**, the President declared the foregoing resolution adopted, and **SO ORDERED**.

By: \_\_\_\_\_ By: \_\_\_\_\_

President of the Board

Secretary/Clerk of the Board

**Monte Rio Fire Protection District  
Bank Accounts Register  
As of December 31, 2019**

11:31 AM  
01/13/20  
Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>105 - Community First Operating</b>								
Deposit	12/02/2019			Deposit	-SPLIT-			263,590.87
Check	12/02/2019	9317	Bodega Bay Fire Protectio...	Nov 14th Teaching Fee	7120 · Training-In...	80,419.00	199.24	344,009.87
Check	12/02/2019	9318	Weis Fire & Safety Equipm...	Deposit for 2020 Fire Quick Attach...	8560 · Fixed Assets ...		80,000.00	343,810.63
Check	12/02/2019	9319	Gold Ridge Fire Protection ...	NOV19-ADMIN	6510 · Administrati...		1,370.57	263,810.63
Check	12/04/2019	9320	BUSINESS CARD		0485 · Bank of Ame...		593.59	262,440.06
Bill Pmt -Check	12/05/2019	9321	Country Tire	19707	20000 · Accounts P...		1,481.62	261,846.47
Bill Pmt -Check	12/05/2019	9322	RANDCO TANKS & EQUIP...	0405-00-865174-7	20000 · Accounts P...		133.36	260,364.85
Bill Pmt -Check	12/05/2019	9323	WEX BANK	QuickBooks generated zero amoun...	20000 · Accounts P...		1,884.65	258,346.84
Bill Pmt -Check	12/09/2019	9324	Marin/Sonoma Mosquito ...	25151	20000 · Accounts P...		27.58	258,319.26
Bill Pmt -Check	12/09/2019	9325	River Auto Parts	14612	20000 · Accounts P...		38.27	258,280.99
Bill Pmt -Check	12/09/2019	9326	Samba Safety	971310118-00001	20000 · Accounts P...		65.00	258,215.99
Bill Pmt -Check	12/09/2019	9327	Verizon	November 2019	20000 · Accounts P...		73.94	258,142.05
Check	12/13/2019		Innovative Business Soluti...	November 2019 Stipend	6500 · Professional ...		93.85	258,048.20
Check	12/13/2019	50175	Steven T Ashdown	November 2019 Stipend	5913 · Stipend		2,179.05	255,869.15
Check	12/13/2019	50167	Kaitlyn N. Henry	November 2019 Stipend	-SPLIT-		2,088.26	253,780.89
Check	12/13/2019	50168	Klayton Kaasch	November 2019 Volunteer	5911 · Volunteer Pay		8.85	253,772.04
Check	12/13/2019	50169	Thomas Kluczewski	November 2019 Volunteer	5911 · Volunteer Pay		13.85	253,758.19
Check	12/13/2019	50170	Kyle Lewis {2}	November 2019 Volunteer	5913 · Stipend		138.52	253,619.67
Check	12/13/2019	50171	Brian Lovett {2}	November 2019 Volunteer	5911 · Volunteer Pay		41.56	253,578.11
Check	12/13/2019	50172	Dave J. Pelzer	November 2019 Stipend	-SPLIT-		730.26	252,847.85
Check	12/13/2019	50173	Matthew Simmons	November 2019 Stipend	5913 · Stipend		1,319.82	251,528.03
Check	12/13/2019	50174	Ryan Wilson {2}	November 2019 Volunteer	5911 · Volunteer Pay		110.82	251,417.21
Check	12/13/2019		Innovative Business Soluti...	November 2019 PR Taxes	-SPLIT-		2,627.72	248,789.49
Check	12/13/2019		Webhelper.com	PR November 2019 DD	-SPLIT-		2,176.07	246,613.42
Bill Pmt -Check	12/16/2019	9328	Samba Safety	14612	20000 · Accounts P...		1,290.00	245,323.42
Bill Pmt -Check	12/16/2019	9329	Ashdown, Steven		20000 · Accounts P...		65.00	245,258.42
Bill Pmt -Check	12/17/2019	9330	AT&T - Circuit	195210871	-SPLIT-		990.46	244,267.96
Bill Pmt -Check	12/17/2019	9331	Enhanced Communication...	2309453	20000 · Accounts P...		73.45	244,194.51
Bill Pmt -Check	12/17/2019	9332	Ferrellgas - Sta 1-345	50106345	20000 · Accounts P...		17.86	244,176.65
Bill Pmt -Check	12/17/2019	9333	L N Curtis & Sons	Cust. # C1615	20000 · Accounts P...		410.55	243,766.10
Bill Pmt -Check	12/17/2019	9334	Merrill, Arnone & Jones, LLP		20000 · Accounts P...		449.89	243,316.21
Bill Pmt -Check	12/17/2019	9335	Noel's Automotive		20000 · Accounts P...		3,750.00	239,566.21
Bill Pmt -Check	12/17/2019	9336	Pat's Equipment Repair		20000 · Accounts P...		2,375.43	237,190.78
Bill Pmt -Check	12/17/2019	9337	Weis Fire & Safety Equipm...		20000 · Accounts P...		3,131.00	234,059.78
Bill Pmt -Check	12/17/2019	9338	Ferrellgas - Sta 2-383		20000 · Accounts P...		20.52	233,519.88
Check	12/17/2019	9340	Sonoma County Fire Chief...	50106383	20000 · Accounts P...		290.00	233,499.36
Bill Pmt -Check	12/18/2019	9341	Durling Concrete Sawing	Course Fees Driver Op IA May 17-...	7120 · Training-In...		540.00	233,209.36
Deposit	12/20/2019			Deposit	20000 · Accounts P...	585,903.05		232,669.36
Total 105 - Community First Operating						666,322.05	111,340.51	818,572.41
<b>106 - Community First Money Market</b>								
Deposit	12/31/2019			Interest	4105 · Interest Inco...	53.37		157,480.01
Total 106 - Community First Money Market						53.37		157,533.38

Monte Rio Fire Protection District  
 Bank Accounts Register  
 As of December 31, 2019

11:31 AM  
 01/13/20  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
109 · Community First Savings Account Deposit	12/31/2019			Interest	4105 · Interest Inco...	64.00		301,433.32
Total 109 · Community First Savings Account						64.00		301,497.32
<b>TOTAL</b>						<b>666,439.42</b>	<b>111,340.51</b>	<b>1,277,603.11</b>

## Monte Rio Fire Protection District Profit & Loss YTD Actual vs. Annual Budget

	Nov 19	Dec 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>					
<b>10 · Tax Revenue</b>					
1000 · Property - CY Secured	0.00	259,569.77	470,000.00	-210,430.23	55.23%
1001 · Direct Charges - CY	0.00	304,921.64	556,395.00	-251,473.36	54.8%
1008 · RDA Increment	0.00	-109,485.83	-200,000.00	90,514.17	54.74%
1011 · SB2557 Prop Tax Admin	0.00	0.00	-4,000.00	4,000.00	0.0%
1014 · RDA Pass Through	0.00	35,922.94	70,000.00	-34,077.06	51.32%
1017 · Residual - RPTTF	0.00	78,021.19	140,000.00	-61,978.81	55.73%
1020 · Supplemental Prop Taxes - CY	0.00	1,897.03	10,000.00	-8,102.97	18.97%
1040 · Property - CY Unsecured	0.00	0.00	0.00	0.00	0.0%
1042 · CollectCost Del CY Unsecured	0.00	15,007.14	13,000.00	2,007.14	115.44%
1060 · Property - PY Secured	0.00	0.00	-80.00	80.00	0.0%
1080 · Supplemental Prop Taxes - PY	0.00	0.00	-40.00	40.00	0.0%
1100 · Property - PY Unsecured	0.00	0.00	255.00	-255.00	0.0%
<b>Total 10 · Tax Revenue</b>	<b>0.00</b>	<b>585,853.88</b>	<b>1,055,530.00</b>	<b>-469,676.12</b>	<b>55.5%</b>
<b>20 · Intergovernmental Revenues</b>					
2440 · State HOPTR	0.00	0.00	3,000.00	-3,000.00	0.0%
2470 · Timber Yield Tax	0.00	21.88	80.00	-58.12	27.35%
2490 · State - Other In-lieu tax	0.00	11.02	10,500.00	-10,488.98	0.11%
2500 · Intergovernmental Rev. - State	0.00	0.00	100,000.00	-91,522.70	8.48%
2970 · RDA Asset Distribution	0.00	0.00	0.00	0.00	0.0%
<b>Total 20 · Intergovernmental Revenues</b>	<b>0.00</b>	<b>32.90</b>	<b>113,580.00</b>	<b>-105,069.80</b>	<b>7.49%</b>
<b>40 · Miscellaneous Revenues</b>					
4040 · Misc. Income	0.00	0.00			
4105 · Interest Income	126.67	133.64	1,000.00	-5.75	99.43%
4200 · Other Revenue	0.00	0.00	0.00	0.00	0.0%
<b>Total 40 · Miscellaneous Revenues</b>	<b>126.67</b>	<b>133.64</b>	<b>1,000.00</b>	<b>5,945.25</b>	<b>694.53%</b>
<b>Total Income</b>	<b>126.67</b>	<b>586,020.42</b>	<b>1,170,110.00</b>	<b>-568,800.67</b>	<b>51.39%</b>
<b>Gross Profit</b>	<b>126.67</b>	<b>586,020.42</b>	<b>1,170,110.00</b>	<b>-568,800.67</b>	<b>51.39%</b>
<b>Expense</b>					
<b>50 · Payroll Expenses</b>					
5910 · Permanent Positions	0.00	0.00	300,000.00	-300,000.00	0.0%
5911 · Volunteer Pay	945.00	525.01	20,000.00	-14,122.37	29.39%
5913 · Stipend	7,269.64	8,200.79	150,000.00	-90,333.89	39.78%
5914 · Strike Team	24,140.72	1,667.32	100,000.00	-74,191.96	25.81%
5922 · FICA-Retirement	1,970.97	679.44	26,040.00	-20,315.23	21.99%
5924 · Medicare	460.94	158.91	7,000.00	-5,661.12	19.13%
5930 · Health Insurance	0.00	0.00	40,000.00	-40,000.00	0.0%
5935 · Unemployment	533.01	203.31	18,900.00	-17,029.24	9.9%
5940 · Workers' Compensation	0.00	0.00	38,220.00	-32,532.00	14.88%
50 · Payroll Expenses - Other	0.00	0.00	0.00	0.00	0.0%
<b>Total 50 · Payroll Expenses</b>	<b>35,320.28</b>	<b>11,434.78</b>	<b>700,160.00</b>	<b>-594,185.81</b>	<b>15.14%</b>
<b>60 · Services/Supplies</b>					
6021 · Clothing/Personal	0.00	0.00	2,000.00	-2,000.00	0.0%

## Monte Rio Fire Protection District Profit & Loss YTD Actual vs. Annual Budget

	Nov 19	Dec 19	Budget	\$ Over Budget	% of Budget
6022 · Safety Clothing - PPE	2,644.12	0.00	15,000.00	3,407.63	122.72%
6040 · Communications	404.14	315.04	10,000.00	-5,984.26	40.16%
6060 · Food	0.00	0.00	500.00	-393.45	21.31%
6080 · Household Expense	258.00	580.20	800.00	374.43	146.8%
6100 · Insurance	0.00	-419.00	23,000.00	-1,378.00	94.01%
6140 · Maint - Equipment	3,930.58	6,499.67	50,000.00	-28,818.72	42.36%
6180 · Maint. - Building	0.00	540.00	30,000.00	-23,384.47	22.05%
6261 · Medical Supplies	0.00	0.00	10,000.00	-10,000.00	0.0%
6280 · Membership/Subscriptions	0.00	0.00	7,000.00	-3,082.00	55.97%
6300 · Amador Contract Dept of Forestr					
6310 · Contract Expense	0.00	0.00	0.00	0.00	0.0%
6330 · Reimbursements	0.00	0.00	0.00	0.00	0.0%
6300 · Amador Contract Dept of Forestr - O	0.00	0.00	0.00	0.00	0.0%
<b>Total 6300 · Amador Contract Dept of Forestr</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
6400 · Office Expense	0.00	1,505.00	3,000.00	-1,114.59	62.85%
6410 · Postage	0.00	0.00	500.00	-445.00	11.0%
6461 · Supplies	532.19	435.23	10,000.00	-7,237.47	27.63%
6500 · Professional Services	161.40	158.85	10,000.00	-8,205.00	17.95%
6510 · Administrative Services	937.76	1,370.57	16,000.00	-7,800.64	51.25%
6521 · County Services	0.00	0.00	3,200.00	-3,200.00	0.0%
6526 · Dispatch Services	0.00	0.00	0.00	0.00	0.0%
6540 · Payroll Services	0.00	0.00	12,000.00	-12,000.00	0.0%
6587 · LAFCO	0.00	0.00	1,048.00	-56.00	94.66%
6610 · Legal Services	3,750.00	0.00	15,000.00	-8,130.00	45.8%
6630 · Audit/Accounting	0.00	5,900.00	6,000.00	-100.00	98.33%
6634 · Bank Service Charges	29.00	1.00	100.00	-70.00	30.0%
6800 · Public/Legal Notices	0.00	0.00	250.00	-250.00	0.0%
6830 · Lease - SB	0.00	0.00	0.00	0.00	0.0%
7053 · Vehicle Registration	0.00	0.00	12,500.00	-12,464.00	0.29%
7060 · Board Expense	0.00	0.00	100.00	2,499.89	2,599.89%
7120 · Training-In-Service	0.00	489.24	5,000.00	-3,514.56	29.71%
7201 · Gas/Oil	1,884.65	1,615.28	15,000.00	-3,490.79	76.73%
7300 · Transportaion/Travel	0.00	0.00	1,000.00	-1,000.00	0.0%
7320 · Utilities	1,271.10	2,406.90	14,000.00	-4,351.77	68.92%
7330 · Maint - Creekside JPA	0.00	0.00	2,500.00	-2,500.00	0.0%
7920 · Interest Expense	5.61	0.00			
<b>Total 60 · Services/Supplies</b>	<b>15,808.55</b>	<b>21,397.98</b>	<b>275,498.00</b>	<b>-144,683.16</b>	<b>47.48%</b>
<b>85 · Capital Assets</b>					
8520 · Fixed Assets - Bldgs	0.00	0.00	0.00	0.00	0.0%
8560 · Fixed Assets - Equipment	0.00	80,000.00	0.00	80,000.00	100.0%
<b>Total 85 · Capital Assets</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>51,128.83</b>	<b>112,832.76</b>	<b>975,658.00</b>	<b>-658,868.97</b>	<b>32.47%</b>
<b>Net Income</b>	<b>-51,002.16</b>	<b>473,187.66</b>	<b>194,452.00</b>	<b>90,068.30</b>	<b>146.32%</b>

**Monte Rio Fire Protection District**  
**Balance Sheet**  
 As of December 31, 2019

	Dec 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
105 · Community First Operating	818,572.41
106 · Community First Money Market	157,533.38
109 · Community First Savings Account	301,497.32
<b>Total Checking/Savings</b>	1,277,603.11
<b>Accounts Receivable</b>	
11050 · Due from Other Government	27,342.14
<b>Total Accounts Receivable</b>	27,342.14
<b>Total Current Assets</b>	1,304,945.25
<b>TOTAL ASSETS</b>	<b>1,304,945.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	9,751.83
<b>Total Accounts Payable</b>	9,751.83
<b>Credit Cards</b>	
0485 · Bank of America CC *0485	353.90
<b>Total Credit Cards</b>	353.90
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	
24050 · Tax Withholding	-4,343.01
24100 · FICA	-3,057.84
24150 · Medicare	-715.15
24000 · Payroll Liabilities - Other	15,667.80
<b>Total 24000 · Payroll Liabilities</b>	7,551.80
<b>Total Other Current Liabilities</b>	7,551.80
<b>Total Current Liabilities</b>	17,657.53
<b>Total Liabilities</b>	17,657.53
<b>Equity</b>	
30000 · Opening Balance Equity	384,440.63
35200 · Unrestricted Net Assets	612,456.10
Net Income	290,390.99
<b>Total Equity</b>	1,287,287.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,304,945.25</b>