



**Ebbetts Pass Fire District**  
**Board of Directors Special Meeting**

**Agenda**

**1037 Blagen Road, Arnold**

**August 1, 2019**

**1:00 PM**

- 1. Call to Order, Flag Salute, Roll Call**
- 2. Public Appearance/Comment**
- 3. Ebbetts Pass Fire District Board of Directors: Proclamation Honoring Brian Dickson for his years of dedicated service.**
- 4. "Builder's Exemption Request" from District Tax Assessments: Legal letter Draft regarding the "Builder's Exemption Request"**
- 5. Adjournment of Special Meeting**

# Proclamation

HONORING

*Brian Dickson*

FOR HIS YEARS OF DEDICATED SERVICE FOR EPFD

WHEREAS, the Board of Directors of Ebbetts Pass Fire District takes great pleasure in recognizing Brian Dickson for his many years of serving the community through preparation and oversight of the emergency services provided through our District;

WHEREAS, the Board appreciates the vital role Brian Dickson grasped to bring Advanced Life Services (ALS) level of emergency care to our District and assist in the establishment of policies to ensure an efficient, effective delivery of that care;

WHEREAS, Brian Dickson's voice was often heard as he worked tirelessly to "slay the dragons" issues that were presented to the District's delivery and control of our emergency services;



WHEREAS, Brian Dickson selflessly devoted his knowledge, time and talents as an advocate for ALS care wherever he went and most especially for our District through the guardianship and wise expenditure of dollars

WHEREAS, Brian Dickson ensured a clear, shared vision of the provision of emergency services that set high standards for the personnel employed by the fire district and required the effective and efficient operation of the district marked by exemplary dedication to the best interests of our community and the public safety of our citizens;

WHEREAS, the Ebbetts Pass Fire District would be a lesser institution but for the great skill, leadership, dedication and uncompromised devotion to duty of Brian Dickson.

AND, THEREFORE, be it resolved by the Board of Directors for Ebbetts Pass Fire District on behalf of its members, honors the memory of Brian Dickson, celebrates his legacy and many contributions to EPFD, and recognizes with great admiration and appreciation the contributions of Brian Dickson over the course of his career as a Firefighter-Paramedic and as a member of EPFD.

Witnessed, Approved and Adopted by the Board of Directors of the Ebbetts Pass Fire District at the meeting of the District Board held on August 1, 2019.

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Jon Dashner, President  
Board of Directors

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Dennis Barr  
President



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Dennis Clemens  
Board of Directors

**Jon V. Ellis**

P. O. Box 389  
Avery, CA 95224

March 27, 2019

Ebbetts Pass Fire District Board of Directors  
Ebbetts Pass Fire District  
1037 Blagen Rd.  
Arnold, CA 95223

Re: District Assessments

To Ebbetts Pass Fire District Board of Directors:

I am supportive of maintaining reasonable funding for the services Ebbetts Pass Fire District (EPFD) provides.

I do not support paying a fee for each lot I have for sale. There is no distinction in the service Ebbetts Pass Fire District provides me as owner of multiple lots from the same service it provides to an owner of a single lot.

In Haman v. County of Humboldt, supra, 8 Cal.3d at p. 925 (1973) the California Supreme Court determined the Legislature may permissibly distinguish or defer assessment in favor of a particular class to promote a legitimate interest. This concept led to the Legislature providing a "builder's exemption" deferring property for sale from supplemental assessments. [see Shafer v. State Bd. of Equalization 174 Cal. App. 3d 423 (1985)]

I submit Cedar Ridge Subdivision providing accessible quality buildable lots for needed housing which provides local economic stimulus in our community at large is a legitimate interest.

Therefore I respectfully request a "builder's exemption" deferring the EPFD assessments on my inventory of lots for sale until the lot is sold.

Sincerely



Jon Ellis

Property Owner

Page 1 of 1

email cedarridge@sbcglobal.net

Phone (209) 795-4538 \* Fax (209) 795-9089

Re: Requested "Builder's Exemption" from District Tax Assessments

Dear Mr. Ellis:

This law firm represents the Ebbetts Pass Fire Protection District ("District"). We were asked to review your request for a "Builder's Exemption" from having to pay a voter-approved special property tax measure designated to sustain paramedic and ambulance services provided by the District.

This local tax measure is authorized by the California Constitution, Article XIII A, section 4, and Article XIII C, section 2; California Health and Safety Code section 13911, 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. And, of course, this tax measure is authorized by the citizens of the District, who voted for the tax measure by the required minimum two-thirds of the votes cast upon the measure.

The tax measure itself specifically provides a significant discount for unimproved property or lots such as those referenced in your letter of March 27, 2019, referencing Cedar Ridge subdivision lots for sale. Such unimproved lots are assessed only a third of the amount that improved properties are assessed (\$43.10 vs. \$134.00) and similarly the ten-year annual increases are only 38.5% of the annual increase assessed upon improved properties (\$2.42 vs. \$6.28).

The *Haman v. County of Humboldt* (1973) 8 Cal.3d 922, 925 case cited in your letter does provide that the State may permissibly distinguish taxes in favor of a given class. In fact, as stated above, the District's special tax measure lawfully distinguishes between improved and

unimproved properties. However, the other case you cite, *Shafer v. State Bd. Of Equalization* (1985) 174 Cal.App.3d 423, does not establish the "Builder's Exemption" that you request. Rather, that case provides that the California Revenue and Taxation Code sections at issue in that case are constitutional. (*Shafer, supra*, 174 Cal.App.3d at pp. 428-453.) Further, the supplemental assessment at issue in *Shafer* pertained to a property's reassessment after the completion of new construction held for sale only. (*Ibid.*) The properties at issue were still required to be assessed, and pay, the unimproved assessment property tax. (*Ibid.*) Only the reassessed value, after completion of construction, is delayed by California Revenue and Taxation Code section 75.12, which the court in *Shafer* found was constitutional.

Pursuant to this code section, unimproved lots under construction on March 1 will be assessed as of that date as an unimproved lot. If construction is completed and the property is sold in that tax year, before the next annual assessment, the property will be reassessed as an improved lot and the buyer will pay the improved property value assessment. (Rev. Tax Cod § 75.12; see *Shafer, supra*, 174 Cal.App.3d at p. 430.) However, if the construction is completed and the property is not sold before the next March 1 assessment roll, then the property will be reassessed as improved property and the owner (presumably the builder) is required to pay the new higher improved property assessment. (Rev. & Tax Code § 75.12, subd. (d); see *Shafer, supra*, 174 Cal.App.3d at p. 430.) Thus, as the *Shafer* case explains, Revenue and Taxation Code section 75.12 is not a tax exemption. It is a deferral in the initial tax assessment year due to changes in ownership or completion of new construction until property improved by construction has been sold or the next annual tax assessment roll.