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## **GOVERNMENT CODE - GOV**

TITLE 5. LOCAL AGENCIES [50001 - 57607] (Title 5 added by Stats. 1949, Ch. 81.)

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821] (Division 2 added by Stats. 1949, Ch. 81.) PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7] (

Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 4. Financial Affairs [53600 - 53997] (Chapter 4 added by Stats. 1949, Ch. 81.)

ARTICLE 16. Police and Fire Protection Funds [53970 - 53979] (Article 16 added by Stats. 1979, Ch. 397.)

53970. As used in this article, "local agency" means any city, county, or city and county, or a district, public authority, or any other political subdivision in the state.

(Amended by Stats. 1980, Ch. 88.)

53971. As used in this article, "legislative body" means the city council or board of trustees in the case of a city, the board of supervisors in the case of a county or a city and county, or the board of directors, trustees, or governors or other governing body in the case of a special district or any other municipal or public corporation or district.

(Added by Stats. 1979, Ch. 397.)

53971.3. As used in this article, "police protection services" includes county criminal justice facilities, which shall be limited to, jails, detention facilities, and juvenile halls. The cost of providing police protection services includes the cost of constructing, reconstructing, expanding, or improving county criminal justice facilities, and any necessary debt service associated therewith. (Added by Stats. 1982, Ch. 673, Sec. 1. Effective August 28, 1982.)

53971.4. (a) As used in this article, "fire protection services" includes, but is not limited to, emergency medical services where provided by a local agency directly or by contract.

(b) "Emergency medical services" includes equipment, apparatus, and salaries and benefits for personnel as described in Article 5 (commencing with Section 1797.160) of Chapter 3 of Part 1 of Division 2.5 of the Health and Safety Code, the Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act, where these services are provided by a local agency which also provides police or fire protection.

This section applies only to San Bernardino County.

(Added by Stats. 1987, Ch. 16, Sec. 1. Effective May 4, 1987.)

53971.5. As used in this article, "ordinance" includes "resolution" where the local agency is authorized to act only by resolution. (Added by Stats. 1979, Ch. 397.)

53972.5. A proposal for the creation of a local agency for the purpose of providing fire protection, prevention, or suppression services directly, by contract with another local agency, or pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code, or police protection services, may be combined with a proposal for the adoption by the local agency of a special tax pursuant to Section 53978, and presented to the voters as a single ballot proposition. If both proposals are presented as a single ballot proposition, the proposed local agency shall not be created, and the special tax shall not take effect, unless the proposition is approved by two-thirds of the voters voting upon the proposition.

(Amended by Stats. 1987, Ch. 1013, Sec. 1.)

53973. The proceedings of any local agency which has, prior to the effective date of this section, adopted by ordinance or resolution, and received voter approval of, a standby or availability charge pursuant to statutes repealed by the act which enacted this section, shall be deemed to be in compliance with the provisions of Section 53978. The local agency may levy such assessment pursuant to the provisions of such ordinance or resolution for all fiscal years following the effective date of this section pursuant to Section 53978.

(Repealed and added by Stats. 1982, Ch. 1396, Sec. 12.)

- 53978. (a) Any local agency which provides fire protection or prevention services directly, by contract with another local agency, or which provides such services pursuant to Section 25643 of this code or the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code, or which provides police protection services, may, by ordinance, determine and propose for adoption a special tax for fire protection and prevention provided by the local agency, or a special tax for police protection services provided by the local agency, or both of such special taxes if both such services are provided by the local agency, other than ad valorem property taxes, pursuant to this section. The legislative body may establish zones or areas within the local agency and may restrict the levy of the special tax to those zones or areas. Such proposition shall be submitted to the voters of the affected area or zone, or of the district, and shall take effect upon approval of two-thirds of the voters voting upon such proposition. The local agency which fixes such a special tax shall not, however, impose such tax upon a federal or state governmental agency or another local agency.
- (b) The ordinance submitted to voter approval pursuant to subdivision (a), shall specify the amount of each of such special taxes. Each of such special taxes shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the local agency to which fire protection services or police protection services are made available, for the purpose of obtaining, furnishing, operating, and maintaining fire suppression and police protection equipment or apparatus or either such service, respectively, for paying the salaries and benefits to firefighting and police protection personnel or either such personnel, respectively, and for such other necessary fire protection and prevention expenses and police protection expenses, respectively, or either such expenses of the local agency in such area, zone, or local agency to which fire protection and prevention services or police protection services, or both, are made available.

An ordinance which sets a maximum amount of the tax to be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, and which permits the local agency proposing the tax to determine the amount to be levied, annually, within the maximum amount, shall satisfy the requirements of this section. However, in no case shall the amount of the tax to be levied exceed the maximum amount established by the ordinance without the approval of the voters as prescribed in subdivision (a).

- (c) The amount of each such special tax established by the legislative body, and approved by the voters of the local agency, may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention services or police protection services, respectively, in the affected area, and may restrict such charges to areas lying within one or more zones or areas established in such local agency.
- (d) The legislative body may provide for the collection of the special taxes in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the local agency, or by the county on behalf of the local agency. If such special taxes are collected by the county on behalf of the local agency, the county may deduct its reasonable costs incurred for such service before remittal of the balance to the local agency.
- (e) The revenues from each of such special taxes shall be used for the service for which it was imposed, and for no other purpose.
- (f) This section does not limit or prohibit the levy or collection or any other fee, charge, or tax, or any license or service fee or charge for fire prevention or protection services or police protection services as provided by other provisions of law.

(Amended by Stats. 1987, Ch. 1013, Sec. 2.)

- **53979.** (a) Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure applies to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance approved by the voters on or after January 1, 1986, that levies a special tax, or modifies or amends an existing ordinance that levies a special tax.
- (b) Any appeal from the final judgment in an action or proceeding brought pursuant to subdivision (a) shall be filed within 30 days after entry of the judgment.

(Added by Stats. 1985, Ch. 985, Sec. 13.)