

ORDINANCE NO. 10919 (N.S.)

AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ADMINISTRATIVE CODE ARTICLE XX SECTION 372, RELATING TO RAMONA FIRE PROTECTION AND AMBULANCE/PARAMEDIC FEES AND CHARGES

The Board of Supervisors of the County of San Diego, acting as the Board of Directors of the County of San Diego Fire Protection District ordains as follows:

**Section 1:** On December 14, 2021, the Ramona Municipal Water District (RMWD) Board of Directors voted to divest and transfer fire and emergency medical services within their district to the San Diego County Fire Protection District (SDCFPD). On February 8, 2022 (1), the SDCFPD Board of Directors adopted a resolution in support of the RMWD resolution and directed County staff to take all necessary actions to transfer responsibility for fire protection and emergency medical services from the RMWD to the SDCFPD. On August 1, 2022 the San Diego Local Agency Formation Commission (LAFCO) approved a change of organization whereby the SDCFPD officially assumed fire protection and emergency medical responsibilities for the community of Ramona from RMWD. In accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code section 56000, et seq. and the Terms and Conditions adopted by LAFCO when the change of organization was approved, the SDCFPD assumed the authority to issue and collect the Ramona EDU special tax to fund the provision of services assumed from RMWD.

**Section 2:** The transfer of services also included management of the Ramona EDU special tax ordinance, which is used exclusively in Ramona to maintain fire staffing levels that meet the community's needs. The SDCFPD assumed the authority to collect special taxes pursuant this ordinance when the change of organization authorizing the SDCFPD to take over providing fire and emergency medical services in Ramon from the RMWD was approved by LAFCO. This ordinance is purely administrative in nature in that it documents the existing authority assumed by SDCFPD to impose and collect special taxes as set forth within the RMWD Administrative Code by recodifying it into the San Diego County Administrative Code.

**Section 3:** The section numbering used in the RMWD Administrative Code will remain.

**Section 4:** Section XX.372. of the San Diego County Administrative Code is hereby amended to read as follows:

ORDINANCE NUMBER 188

AN ORDINANCE OF THE RAMONA MUNICIPAL WATER DISTRICT,  
RAMONA, CALIFORNIA AMENDING SECTION 5.20.040 THROUGH SECTION 5.20.080  
OF THE RAMONA MUNICIPAL WATER DISTRICT LEGISLATIVE CODE  
TO IMPOSE A NON AD VALOREM SPECIAL TAX ON ALL AFFECTED PARCELS OF  
REAL PROPERTY WITHIN THE DISTRICT TO PROVIDE FIRE/PARAMEDIC  
PROTECTION SERVICES

WHEREAS, California Government Code Section 50077 authorizes the District to adopt a special tax following notice, public hearing, and approval by two-thirds of the voters; and

WHEREAS, California Constitution Article XIII A, Section 4 permits the adoption by a two- thirds vote of the participating qualified electors of the District of a special non ad valorem tax on real property; and

WHEREAS, a special non ad valorem property tax approved by two-thirds vote of the participating qualified electors of the District does not violate the one percent (1%) limitation on ad valorem property taxes imposed by California Constitution Article XIII A, Section I; and

WHEREAS, this ordinance would adopt a special tax on real property in the nature of an excise tax which is not derived from applying a property tax rate to the assessed value of the property and is therefore not an ad valorem tax as that term was construed *in Heckendorn v City of San Marin, 42 Cal.App... 3d 481 (1986)*; and

WHEREAS, the tax imposed by this ordinance is a special tax because it is imposed for the specific purposes of providing for fire/paramedic protection, all in accordance with the definition of a special tax set forth in California Constitution Article XIII C, Section I (b); and

WHEREAS, as the result of passage of Proposition 218 in November, 1996, the service charge for fire protection services, including ambulance/paramedic services established in Ramona Municipal Water District Legislative Code Section 5.20.040 through 5.20.080 became constitutionally invalid as a fee imposed for general fire protection purposes in violation of California Constitution Article XIII D, Section 6(b)(5); and

WHEREAS, it is the intention of the voters of the Ramona Municipal Water District by the adoption of this ordinance to impose as a special non ad valorem property tax, an excise tax applied to each affected parcel of property in the Ramona Municipal Water District according to the same formula upon which the service charge for fire protection services was calculated in Section 5.20.040 through Section 5.20.080 of the Ramona Municipal Water District Legislative Code; and

WHEREAS, in adopting this ordinance, it is the intention of the voters of the Ramona Municipal Water District to replace the revenue source formerly set forth in the Ramona Municipal Water District Legislative Code Section 5.20.040 through Section 5.20.080 as a fire protection fee with the special tax imposed with voter approval by this ordinance.

**NOW, THEREFORE, THE PEOPLE OF THE RAMONA MUNICIPAL WATER DISTRICT DO ORDAIN AS FOLLOWS:**

**Section 1: Section 5.20.040 through Section 5.20.080 of the Ramona Municipal Water District Legislative Code and the service charge for fire protection services, including ambulance/paramedic services imposed thereby is hereby repealed in its entirety.**

**Section 2: There is hereby added to the Ramona Municipal Water District Legislative Code as Section 5.20.040 through 5.20.080 the following provisions to provide for the imposition of a special non ad valorem property tax to be levied at the rate established by the formula hereinafter set forth, and to be collected in accordance with the method hereinafter set forth. Upon approval by two-thirds of the participating voters of the District in the special election held on November 4, 1997, the District shall levy and collect the tax hereinafter specified:**

**Section 5.20.040 Service Charges Designated.**

There is levied to each premises within the district a non ad valorem special property tax as an excise tax for fire protection services, including ambulance/paramedic services, and such charge is based on equivalent dwelling units (EDUs) as set forth in this section. The fire/paramedic tax is established at the rate of one hundred eighty-eight dollars and fifty-two cents per EDU per year.

**Group A Occupancies Defined**

- Division 1. Any assembly building or portion of a building with a legitimate stage and an occupant load of 1000 or more.
- Division 2. Any building or portion of a building having an assembly room with an occupant load of less than 1000 and a stage.
- Division 2.1. Any building or portion of a building having an assembly room and an occupant load of 300 or more without a stage, including such buildings used for educational purposes and not classed as a Group E or Group B, Division 2 Occupancy.
- Division 3. Any building having an assembly room with an occupant load of less than 300 without a stage including such buildings used for educational purposes and not classed as a Group E or Group B, Division 2 Occupancy.
- Division 4. Stadiums, reviewing stands and amusement park structures not included within other Group A Occupancies.

<b>Group A</b>	<b>EDU Basic Values</b>
Divisions 1 through 3	
Every fifty (50) persons	2.5
Minimum 2.5 EDUs	
Division 4	
Every fifty (50) persons	0.25
Minimum 2.5 EDUs	

**Group B Occupancies Defined**

- Division 1. Repair garages where work is limited to exchange of parts and maintenance requiring no open flame, welding, or use of Class I, II or II-A liquids.
- Division 2. Drinking and dining establishments having an occupant load of less than 50, wholesale and retail stores, office buildings, printing plants, police and fire stations, factories and workshops using material not highly flammable or combustible, storage and sales rooms for combustible goods, paint stores without bulk handling, building used for educational purposes beyond the 12th grade with less than 50 occupants in any room.

Division 3. Aircraft hangars where no repair work is done except exchange of parts and maintenance requiring no open flame, welding or the use of Class I or II liquids, and open parking garages, (for requirements, see Section 709) helispots.

Division 4. Ice plants, power plants, pumping plants, cold storage and creameries, factories and workshops using non-combustible and non-explosive materials, storage and sales rooms of non-combustible and non-explosive materials that are not packaged or crated in or supported by combustible material.

**Group B** **EDU Basic Values**

Divisions 1 (Without Dump Station)  
Not more than four fuel pumps 2.0  
More than four fuel pumps 3.0  
Others - each 3600 sq. ft. 1.0

Division 2  
Per each 1800 sq. ft. 1.0  
Except restaurants which will be 2.5

Division 3  
Per each 9600 sq. ft. 1.0

Division 4  
Per each 3600 sq. ft. 1.0

**Group E** **Occupancies Defined**

Division 1. Any building used for educational purposes through the 12th grade by 50 or more persons for more than 12 hours per week or four hours in any one day.

Division 2. Any building used for educational purposes through the 12th grade by less than 50 persons for more than 12 hours per week or four hours in any one day.

Division 3. Any building or portion thereof used for day-care purposes for more than six persons.

**Group E** **EDU Basic Values**

Elementary Schools or Day Care  
For each 60 pupils or fraction thereof 1.0

Junior High Schools  
For each 50 pupils or fraction thereof 1.0

High Schools  
For each 30 pupils or fraction thereof 1.0

The number of pupils shall be based on the average daily attendance of pupils at the school during the preceding fiscal year computed in accordance with Education Code of the State

of California; provided, however, where the school has had no attendance during the preceding fiscal year, the average daily attendance for the year for which the fee is to be paid shall be based upon our estimated attendance provided by the school.

**Group H Occupancies Defined**

- Division 1.1 Explosives, blasting agents, fireworks and black powder.
- Division 1.2 Unclassified detonatable organic peroxides.
- Division 1.3 Class 4 oxidizers.
- Division 1.4 Class 4 or Class 3 detonatable unstable (reactive) materials.
- Division 2.1 Class I organic peroxides.
- Division 2.2 Class 3 nondetonatable unstable (reactive) materials.
- Division 2.3 Pyrophoric gases.
- Division 2.4 Flammable or oxidizing gases.
- Division 2.5 Class I, II or III-A flammable or combustible liquids which are used in normally open containers or systems or in closed containers pressurized at more than 15 pounds per square inch gauge.
- Division 2.6 Combustible dusts in suspension or capable of being put into suspension in the atmosphere of the room or area.
- Division 2.7 Class 3 oxidizers.
- Division 3.1 Class II, III or IV organic peroxides.
- Division 3.2 Class 1 or 2 oxidizers.
- Division 3.3 Class I, II or III-A flammable liquids or combustible liquids which are utilized or stored in normally closed containers or systems and containers pressurized at 15 pounds per square inch gauge or less and aerosols.
- Division 3.4 Class III-B combustible liquids.
- Division 3.5 Pyrophoric liquids or solids.
- Division 3.6 Water reactives.
- Division 3.7 Flammable solids, including combustible fibers or dusts, except for dusts included in Division 2 occupancies.
- Division 3.8 Flammable or oxidizing cryogenic fluids (other than inert).

- Division 3.9 Class I unstable (reactive) gas or Class 2 unstable (reactive) materials.
- Division 4 Repair garages not classified as Group B, Division 1 Occupancies.
- Division 5 Aircraft repair hangars and heliports not classified as Group B, Division 3 Occupancies.
- Division 6 Semiconductor fabrication facilities and comparable research and development areas when the facilities in which hazardous production materials (HPM) are used and the aggregate quantity of materials are in excess of those listed in Table No. 9-A or 9-B. Said facilities and areas shall be designed and constructed in accordance with Section 911.
- Division 7.1 Corrosives.
- Division 7.2 Toxic and highly toxic materials.
- Division 7.3 Irritants.
- Division 7.4 Sensitizers.
- Division 7.5 Other health hazards.

**Group H**

**EDU Basic Values**

Per each 3600 sq. ft.

1.0

**Group I**

**Occupancies Defined**

- Division 1.1 Nurseries for the full-time care of children under the age of six (each accommodating more than five persons). Hospitals, sanitariums, nursing homes with non-ambulatory patients and similar buildings (each accommodating more than five persons).
- Division 1.2 Health care centers for ambulatory patients receiving outpatient medical care which may render the patient incapable of unassisted self-preservation (each tenant space accommodating more than five such patients).
- Division 2 Nursing homes for ambulatory patients, homes for children six years of age or over (each accommodating more than five persons).
- Division 3 Mental hospitals, mental sanitariums, jails, prisons, reformatories and buildings where personal liberties of inmates are similarly restrained.

**Group I**

**EDU Basic Values**

Per each 3 occupants

1.0

**Group M Occupancies Defined**

Division 1 Private garages, carports, sheds and agricultural buildings.

Division 2 Fences over 6 feet high, tanks and towers.

**Group M EDU Basic Values**

Per each 15,000 sq. ft. 0.20

**Group R Occupancies Defined**

Division 1. Hotels and apartment houses, and congregate residences (each accommodating more than 10 persons).

Division 2. Not used.

Division 3. Dwellings and lodging houses, congregate residences (each accommodating 10 persons or less).

**Group R EDU Basic Values**

Division 1		
	Hotels per each living unit without kitchen	0.33
	Hotels per each living unit with kitchen	0.55
	Apartments per each living unit	1.00
	Others per each four (4) occupants	1.00

Division 2  
Not Used.

Division 3		
	Single-family dwellings detached	1.00
	Mobile Homes	1.00
	Travel Trailer Park (per each space)	0.75
	Lodging Houses (permit)	0.33
	Others per each unit or space	1.00

**Group C Occupancies Defined**

For the purposes of these regulations, Group C Occupancies shall mean "Organized Camps" as defined in Section 18897, Health and Safety Code.

**Group C EDU Basic Values**

Per each campsite 0.20

**Section 5.20.050 Service Charges Other: Occupancies.**

Those occupancies not classified in 5.20.040 shall be evaluated by the general manager using comparable occupancy standards to determine the appropriate number of EDUs. Provided, however, that in no case shall EDUs assigned by the general manager be less than 1.0.

**5.20.060 Exceptions.**

- A. In situations where buildings are fully sprinklered in accordance with Section 3801 (C) of the 1985 UBC, a twenty-five percent discount in the monthly fire protection service charge (including ambulance and paramedic services) shall be applied. Where such sprinkler systems are required by any regulation, no discount shall be applied.
- B. Any properties or occupants of properties which are found to be exempt from monthly EDU fees will pay out-of-district user fees at the time of service.

**Section 5.20.070 Collection of Fire Protection Charges.**

The fire protection tax shall be collected at the same time and in the same manner as other water rates or water charges of the district, or by direct billing of the property owner, or by collection by the County of San Diego on the property tax bill, deposited into a Fire Operating or Capital Funds of the Ramona Municipal Water District and used only for fire and paramedic purposes, including, but not limited to, the acquisition of equipment, the payment of personnel costs, the payment of operating expenses or the payment of a valid contract to provide such services. Collection of the 1997/98 tax in its entirety shall be made by the district in any of the previously identified methods available to the District.

**Section 5.20.080 Service Charges to be Charged Against Service Deposit.**

- A. A fire/paramedic services deposit shall be established in an amount equal to twelve times the current monthly fire/paramedic service rate.
- B. The deposit shall be collected by the district at the time a building permit is taken.
- C. Fire/paramedic tax for the period of time from when the fire inspector determines services are provided until July 1st of the year in which the fees are placed on the tax rolls shall be charged against the customer deposit.

Section 4. Effective Date. Pursuant to Elections Code Section 9217, this ordinance shall be considered as adopted upon the date that the vote by the electorate of the Ramona Municipal Water District is declared by the Board of Directors, and shall become effective ten (10) days after that date.

PASSED the 4th day of November, 1997 by the voters of the Ramona Municipal Water District, Ramona, California at a special election on that date in which approval or disapproval of this ordinance appeared on the ballot. ADOPTED the day 12 of November, 1997 upon the declaration of the vote at said special election .



Meeting Date: 10/08/2024 (FP01)

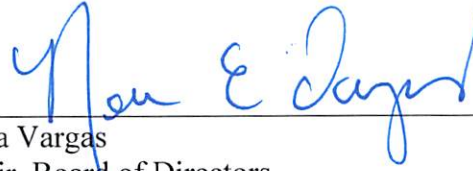
**Section 5:** This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in the Daily Transcript, a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY

Claudia G. Silva, County Counsel

BY: Monica Hall, Senior Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the San Diego County Fire Protection District this 8<sup>th</sup> day of October 2024.




Nora Vargas  
Chair, Board of Directors  
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Anderson, Lawson-Remer, Montgomery Steppe, Desmond  
NOT PRESENT: Vargas

ATTEST my hand and the seal of the Board of Directors this 8<sup>th</sup> day of October 2024.

ANDREW POTTER  
Clerk of the Board of Directors

By   
Nancy Vizcarra, Deputy



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