

RESOLUTION NO. 2021-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN GORGONIO MEMORIAL HEALTH CARE DISTRICT AUTHORIZING AND SETTING A SPECIAL MAILED BALLOT ELECTION FOR A MEASURE TO CONTINUE ITS EXPIRING SPECIAL PARCEL TAX FOR EMERGENCY HEALTHCARE SERVICES WITHOUT INCREASING THE CURRENT TAX RATE AND SUBMITTING THE SPECIAL PARCEL TAX QUESTION TO THE QUALIFIED VOTERS OF THE DISTRICT

WHEREAS, the San Gorgonio Memorial Health Care District (the "District") is a health care district formed and operating under the Local Health Care District Law set forth in Health and Safety Code section 32000 et seq. (the "Law"), which serves the residents of Banning, Beaumont, Calimesa, and surrounding unincorporated communities of Riverside County, California; and

WHEREAS, a cornerstone of a community's quality of life is local access to hospital services, including emergency room, rapid-response, lifesaving, medical care with qualified and well-trained physicians and nurses, as well as advanced medical technology and treatments, and the District has the authority to provide these emergency healthcare services pursuant to the Law; and

WHEREAS, particularly in a life-threatening medical emergency when every second counts, access to local emergency medical care is essential to saving lives, and the San Gorgonio Memorial Hospital saves lives, operating the only emergency room in the Pass Area's growing community; and

WHEREAS, inadequate staffing of qualified physicians and nurses and insufficient advanced medical technology and treatments for emergency medical services may pose a risk to the health, safety, and general welfare of the District's residents and members of the public; and

WHEREAS, the District has an interest in providing adequate funding for its emergency healthcare services to ensure that there is sufficient staffing, medical technology, equipment and treatments to service District residents and members of the public; and

WHEREAS, pursuant to California Constitution articles XIII A, section 4, XIII C, section 2(d), XIII D, section 3(a), California Government Code sections 50075 et seq., and section 53730.01, the District is authorized to impose special parcel taxes; and

WHEREAS, on November 27, 2001, the District adopted Resolution No. 01-1 proposing (i) the levy of an annual special parcel tax (the "Emergency Healthcare Services Tax") for a ten-year period beginning July 1, 2002, at the rate of \$38 per year per taxable parcel within the District, for the purpose of providing funds for an Emergency Department and its associated services on a 24-hour basis, and (ii) annual cost of living increases based on the Consumer Price Index for Los-Angeles-Riverside-Orange County, California, published by the Bureau of Labor Statistics, United States Department of Labor for all item ("Measure D"); and

WHEREAS, on March 5, 2002, 68.71% of the qualified voters of the District voting in the election approved Measure D; and

WHEREAS, the Emergency Healthcare Services Tax was scheduled to expire on July 1, 2012; and

WHEREAS, on January 31, 2012, the District adopted Resolution No. 2012-01 proposing (i) the extension and establishment of the Emergency Healthcare Services Tax for a ten-year period beginning July 1, 2012, at the rate of \$49 per year per taxable parcel within the District, for the purpose of providing funds for an Emergency Department and its associated services on a 24-hour basis, and (ii) annual cost of living increases based on the Consumer Price Index for Los-Angeles-Riverside-Orange County, California, published by the Bureau of Labor Statistics, United States Department of Labor for all item (“Measure D”); and

WHEREAS, on May 1, 2012, 72.73% of the qualified voters of the District voting in the election approved Measure D; and

WHEREAS, the Emergency Healthcare Services Tax expires on July 1, 2022; and

WHEREAS, the Emergency Healthcare Services Tax, at its current rate of \$60.52 per parcel per year, generates \$2,600,000 annually to support locally controlled emergency medical services at the San Gorgonio Memorial Hospital; and

WHEREAS, in order to continue to provide adequate funding for the District’s Emergency Department and its associated services for a twenty-four hour period and ensure the health, safety, and general welfare of its residents and members of the public, the District has determined it is necessary to continue the Emergency Healthcare Services Tax without increasing the existing tax rate; and

WHEREAS, pursuant to California Constitution articles XIII A, section 4, XIII C, section 2(d), XIII D, section 3(a), California Government Code sections 50075 et seq., 53722, 53724, no local government may impose, extend, or increase any special parcel tax unless and until that tax is submitted to the electorate and approved by an affirmative vote of at least two-thirds of the qualified electors voting in the election; and

WHEREAS, the Board of Directors has authority to place propositions on the ballot to be considered at a regular or special election of the District; and

WHEREAS, on September 14, 2021, the Board of Directors held a public hearing after due notice to consider calling a special election for the purpose of submitting to the qualified electors of the District a ballot measure proposing the continuance of its expiring Emergency Healthcare Services Tax without increasing the existing tax rate, commencing July 1, 2022 and continuing until ended by voters, to provide for the continued operation and maintenance by the District of an Emergency Department and its associated services on a twenty-four hour basis for locally controlled emergency medical services at San Gorgonio Memorial Hospital; and

WHEREAS, the Board of Directors now desires to authorize the submittal to the voters on December 14, 2021, a ballot measure to such qualified electors of the District to authorize continuing an extension of the Emergency Healthcare Services Tax without increasing the current rate of \$60.52 per parcel per year; and

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

WHEREAS, based on all of the information presented at the September 14, 2021, public hearing, both written and oral, including the staff reports, minutes, and other relevant materials, the Board of Directors finds that under CEQA Guidelines 15060(c)(3) and 15378(b)(2) and (b)(4), the special parcel tax does not constitute a project under CEQA and therefore no further CEQA review is required.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the San Gorgonio Memorial Health Care District as follows:

1. Recitals. The Board of Directors of the District hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference made an operative part hereof.
2. Calling and Giving Notice of Election. The Board of Directors hereby calls and gives notice of a special mailed ballot election to be held on December 14, 2021 in the District, County of Riverside. The District Secretary is authorized, instructed and directed to give further or additional notice of the election, as necessary, in the time, form and manner as required by law.
3. Submission of Ballot Measure. Pursuant to Section 4 of Article XIII A of the California Constitution, Government Code sections 50077, 53970 et seq., 53722, 53724, and 53730.01, the Board of Directors hereby orders the Ballot Ordinance attached hereto as Exhibit A to be submitted to the qualified voters of the District at the special mailed ballot election to be held on December 14, 2021, and requests the Registrar of Voters of Riverside County (the “Registrar of Voters”) to conduct the special mailed ballot election, at which it shall submit to the qualified voters of the District the measure as set forth in Section 4 hereof and the Ballot Ordinance set forth in Exhibit A hereof.
4. Ballot Measure. The Board of Directors, pursuant to its right and authority, does hereby order that the ballot measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 4. On the ballot to be submitted to the qualified voters at the special mailed ballot election to be held on December 14, 2021, in addition to any other matters required by law, there shall be printed substantially the following:

SAN GORGONIO MEMORIAL HOSPITAL EMERGENCY SERVICES CONTINUATION MEASURE. Without increasing existing tax rates that maintain local rapid-response, lifesaving, emergency medical care, provide up-to-date technologies/treatments for emergency accident/stroke/heart attack victims; help ensure patient safety; retain qualified physicians/nurses; shall San Gorgonio Memorial Health Care District’s ordinance be adopted continuing its expiring voter-approved annual parcel tax until ended by voters, currently \$60.52/year generating \$2,600,000 annually, requiring public spending disclosure, citizens’ oversight, audits, and all funds locally controlled?	YES
	NO

5. Specific Purposes. The specific purposes of the special parcel tax are to pay for the continued operation and maintenance of the District’s Emergency Department and associated services on a 24-hour basis, including, but not limited to, the cost of obtaining, furnishing, operating, and maintaining equipment, and paying the salaries, benefits, and all other necessary and related expenses of emergency healthcare services personnel (e.g., nurses, physicians, medical specialists, etc.), equipment and apparatus as deemed necessary by the Board of Directors or as required by law, regulation or contractual obligation of the District, and any incidental expenses incurred in the administration of the tax, including, but not limited to, the costs of the election, and the cost of collection. The proceeds of the special parcel tax shall be used only for the specific purposes identified herein. The proceeds of the special parcel tax shall be deposited in a special fund, to be created and maintained by the District.

6. Accountability Measures. If the ballot measure adopting the ordinance continuing the District’s expiring special parcel tax without increasing the existing tax rate for emergency healthcare services is approved by the qualified voters of the District, the District shall cause a report to be prepared by an independent auditor (the “Audit Report”) and to be filed with the Board of Directors no later than December 31 of each year, commencing December 31, 2023, stating (1) the amount of special parcel tax revenues collected and expended in such year; and (2) the status of any projects or description of any services or programs funded from proceeds of the special parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Board of Directors shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Directors. The Audit Report shall be reviewed by the Oversight Committee in accordance with Section 8 hereof.

7. Annual Report. If the ballot measure adopting the ordinance continuing the District’s special parcel tax for emergency and healthcare services is approved by the qualified voters of the District, the District Board of Directors shall annually adopt a written report which shall contain a description of each lot or parcel of taxable property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to the Ballot Ordinance attached hereto as Exhibit A and approved by the qualified voters of the District. For purposes of the special parcel tax, “taxable property” shall be defined as any

unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Treasurer-Tax Collector of Riverside County. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the special parcel tax in such year. The Riverside County Assessor's determination of exemption or relief for any reason of any parcel from taxation shall be final and binding for the purposes of the special parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the special parcel tax shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

8. Oversight Committee. If the ballot measure authorizing the continuance of the District's expiring special parcel tax without increasing the existing tax rate is approved by the qualified voters of the District, the expenditures of the special parcel tax shall be monitored by an independent volunteer Citizens' Oversight Committee (the "Committee") appointed by the Board of Directors to ensure conformance with this Resolution and the Ballot Ordinance approved by the qualified voters of the District and attached hereto as Exhibit A. The Board of Directors shall establish the Committee not more than sixty (60) days after July 1, 2022, if the proposed continuing special tax has been approved by the qualified electors. The Committee shall have the duties and rights as determined by the District Board of Directors and shall not have independent legal capacity from the District. The Committee shall review the Audit Report and review and evaluate annual expenditures made by the Board of Directors from the proceeds of the special parcel tax approved by the qualified voters.

9. Computation and Collection of Special Parcel Tax. If the ballot measure adopting the ordinance continuing the District's expiring special parcel tax without increasing the existing tax rate for emergency healthcare services is approved by the qualified voters of the District, commencing with the fiscal year 2022-2023, the amount of the special parcel tax to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District shall be \$60.52. The special parcel tax shall be collected on behalf of the District by the County of Riverside in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by the District, or by the County on behalf of the District. The District Chief Financial Officer, or his or her authorized designee, is hereby authorized and directed to provide all necessary information to the Treasurer-Tax Collector of Riverside County to effect proper billing and collection of the special parcel tax, so that the installments of the tax shall be included on the secured property tax roll of Riverside County. Unless otherwise required by the District Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

10. Interest and Penalties. If the ballot measure adopting the ordinance continuing the District's expiring special parcel tax without increasing the existing tax rate for emergency healthcare services is approved by the qualified voters of the District, the special parcel tax shall be collected in the same manner as ordinary *ad valorem* taxes are collected provided, however, that the District Board of Directors may authorize other appropriate methods of

collection of the special parcel tax by appropriate resolution(s). The special parcel tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for *ad valorem* taxes.

11. Election Procedures.

a. Pursuant to the requirements of Elections Code section 4000 et seq., the Board of Directors hereby requests the Board of Supervisors of the County of Riverside to conduct a special mailed ballot election for the proposed ballot measure.

b. The election on the ballot measure shall be held and conducted as provided for herein. In all particulars not prescribed in this Resolution, the election shall be held as provided by law for the holding of special district elections, and otherwise in accordance with the Elections Code, or as determined by the Registrar of Voters in accordance with the Elections Code.

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

d. The District Secretary is hereby authorized and directed to cooperate with the Registrar of Voters and to follow the procedures and meet all deadlines established by the Registrar of Voters.

e. At the next regular meeting of the Board of Directors occurring after the returns of the election for the ballot measure have been canvassed and certified, the Board of Directors shall cause to be entered in its minutes a statement of the results of the election.

12. Arguments and Analysis.

a. Pursuant to Elections Code section 9316, the District Secretary shall fix and determine a reasonable date prior to the election for the submission to the District Secretary of an argument in favor of and against the ballot measure, and additional rebuttal arguments pursuant to Elections Code section 9317. Direct arguments shall not exceed three hundred words and shall be signed by not more than five registered voters of the District.

b. Pursuant to Elections Code section 9317, when the District Secretary has selected the arguments for and against the ballot measure, which will be printed and distributed to the voters, the District Secretary shall send copies of the argument in favor

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

c. The District Secretary shall transmit a copy of the ballot measure and Ballot Ordinance to the Riverside County Counsel to prepare an impartial analysis of the ballot measure, not to exceed five hundred words, showing the effect of the measure on existing law and the operation of the ballot measure.

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

14. Notice. Notice of the time and place of holding the special mailed ballot election is hereby given. The Registrar of Voters is hereby requested to provide and/or publish any further or additional notice of the special mailed ballot election, in the time, form and manner required by law.

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

16. Severability. If the ballot measure adopting the ordinance continuing the District's expiring special parcel tax without increasing the existing tax rate for emergency healthcare services is approved by the qualified voters of the District, the special parcel tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided. If for any reason any provision of this Resolution, the Ballot Ordinance, or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Resolution, the Ballot Ordinance, and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Resolution and the Ballot Ordinance are severable.

17. Successors. To the fullest extent permitted by law, the Ballot Ordinance, if approved by the qualified voters of the District, and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's emergency healthcare functions and services.

18. Effective Date of Special Tax. Pursuant to California Constitution article XIII C section (2)(d) and California Government Code section 53724, if two-thirds of the qualified

voters voting in the election on the ballot measure to adopt the ordinance continuing the expiring special parcel tax for emergency healthcare services without increasing the existing tax rate, attached hereto as Exhibit A, vote in favor of the adoption of such proposition, the provisions regarding the proposed special parcel tax as set forth therein shall be deemed valid and binding. The proposed special parcel tax as set forth in the Ballot Ordinance shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect July 1, 2022.

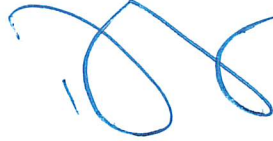
19. CEQA. Special tax monies raised pursuant to the Ballot Ordinance are exempt from environmental analysis under the California Environmental Quality Act pursuant to Public Resources Code Section 21080 (b)(8) since the proceeds of the special tax will be used for: (a) meeting operating expenses, including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

20. Notice. A public hearing was held on September 14, 2021, the notice of which was published in The Record Gazette newspaper on Friday, September 3, 2021.

21. Resolution. This Resolution shall take effect immediately upon its adoption.

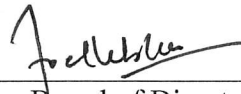
PASSED, APPROVED AND ADOPTED this 14th day of September 2021 by the following vote:

AYES: 3
NOES: 0
ABSENT: 2
ABSTENTIONS: 0



By: _____
Dennis Tankesley, Chair
Board of Directors
San Geronio Memorial Healthcare District

I hereby certify that the foregoing resolution was duly adopted at a meeting of the Board of Directors of the San Geronio Memorial Healthcare District held on the 14th day of September, 2021.



By: _____
Secretary, Board of Directors
San Geronio Memorial Healthcare District

EXHIBIT "A"

ORDINANCE CONTINUING THE DISTRICT'S EXPIRING SPECIAL PARCEL TAX FOR
EMERGENCY HEALTHCARE SERVICES

WHEREAS, the San Gorgonio Memorial Health Care District (the "District") is a health care district formed and operating under the Local Health Care District Law set forth in Health and Safety Code section 32000 et seq. (the "Law"), which serves the residents of Banning, Beaumont, Calimesa, and surrounding unincorporated communities of Riverside County, California; and

WHEREAS, a cornerstone of a community's quality of life is local access to hospital services, including emergency room, rapid-response, lifesaving, medical care with qualified and well-trained physicians and nurses, as well as advanced medical technology and treatments, and the District has the authority to provide these emergency healthcare services pursuant to the Law; and

WHEREAS, particularly in a life-threatening medical emergency when every second counts, access to local emergency medical care is essential to saving lives, and the San Gorgonio Memorial Hospital saves lives, operating the only emergency room in the Pass Area's growing community; and

WHEREAS, inadequate staffing and equipment for emergency healthcare services may pose a risk to the health, safety, and general welfare of the District's residents and members of the public; and

WHEREAS, the District has an interest in providing adequate funding for its emergency healthcare services to ensure that there is sufficient staffing and equipment to service District residents and members of the public; and

WHEREAS, pursuant to California Constitution articles XIII A, section 4, XIII C, section 2(d), XIII D, section 3(a), California Government Code sections 50075 et seq., and section 53730.01, the District is authorized to impose special parcel taxes; and

WHEREAS, on November 27, 2001, the District adopted Resolution No. 01-1 proposing (i) the levy of an annual special parcel tax (the "Emergency Healthcare Services Tax") for a ten-year period beginning July 1, 2002, at the rate of \$38 per year per taxable parcel within the District, for the purpose of providing funds for an Emergency Department and its associated services on a 24-hour basis, and (ii) annual cost of living increases based on the Consumer Price Index for Los-Angeles-Riverside-Orange County, California, published by the Bureau of Labor Statistics, United States Department of Labor for all items ("Measure D"); and

WHEREAS, on March 5, 2002, 68.71% of the qualified voters of the District voting in the election approved Measure D; and

WHEREAS, the Emergency Healthcare Services Tax was scheduled to expire on July 1, 2012; and

WHEREAS, on January 31, 2012, the District adopted Resolution No. 2012-01 proposing (i) the extension and establishment of the Emergency Healthcare Services Tax for a ten-year period beginning July 1, 2012, at the rate of \$49 per year per taxable parcel within the District, for the purpose of providing funds for an Emergency Department and its associated services on a 24-hour basis, and (ii) annual cost of living increases based on the Consumer Price Index for Los-Angeles-Riverside-Orange County, California, published by the Bureau of Labor Statistics, United States Department of Labor for all item (“Measure D”); and

WHEREAS, on May 1, 2012, 72.73% of the qualified voters of the District voting in the election approved Measure D; and

WHEREAS, the Emergency Healthcare Services Tax expires on July 1, 2022; and

WHEREAS, the District must find an immediate solution to provide adequate funding for its Emergency Department and its associated services for a twenty-four hour period and ensure the health, safety, and general welfare of its residents and members of the public; and

WHEREAS, in order to continue to provide adequate funding for the District’s Emergency Department and its associated services for a twenty-four hour period and ensure the health, safety, and general welfare of its residents and members of the public, the District has determined it is necessary to extend the Emergency Healthcare Services Tax without increasing the local tax rate; and

WHEREAS, the District desires to continue without increasing the expiring Emergency Healthcare Services Tax at the rate of \$60.52 per parcel per year, commencing July 1, 2022 and continuing until ended by the voters, to provide for the continued operation and maintenance by the District of an Emergency Department and its associated services on a twenty-four hour basis for locally controlled emergency medical services at San Gorgonio Memorial Hospital;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Directors of the San Gorgonio Memorial Health Care District as follows:

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

Section 2. Special Parcel Tax for Emergency Healthcare Services. Commencing July 1, 2022, the San Gorgonio Memorial Health Care District (the “District”) special parcel tax (the “Emergency Healthcare Services Tax”) is hereby continued and established at the existing tax rate of \$60.52 annually until ended by the voters. The specific purposes of the special parcel tax are to pay for the continued operation and maintenance of the District’s Emergency Department and associated services on a 24-hour basis, including, but not limited to, the cost of obtaining, furnishing, operating, and maintaining equipment, and paying the salaries, benefits, and all other necessary and related expenses of emergency healthcare services personnel, equipment and apparatus as deemed necessary by the Board of Directors or as required by law, regulation or contractual obligation of the District, and any incidental expenses incurred in the administration of the tax, including, but not limited to, the costs of the election, and the cost of collection. The proceeds of the special parcel tax shall be used only for the specific purposes identified herein.

Section 3. Special Account. The proceeds of the Emergency Healthcare Services Tax shall be deposited in a special account, created and maintained by the District, and used only for the specific purposes identified in Section 2 hereof.

Section 4. Accountability Measures. The expenditures of the Emergency Healthcare Services Tax shall be monitored by an independent volunteer Citizens' Oversight Committee (the "Committee") appointed by the Board of Directors to ensure conformance with this Ordinance. The Board of Directors shall establish the Committee not more than sixty (60) days after July 1, 2022. For so long as any proceeds of the Emergency Healthcare Services Tax remain unexpended, the District shall cause a report to be prepared by an independent auditor. The report shall be reviewed by the Oversight Committee and filed with the District Board of Directors no later than December 31 of each year, stating (1) the amount of special parcel tax proceeds collected and expended in such year; and (2) the status of any projects or description of any services or programs funded from proceeds of the special parcel tax.

Section 5. Application of Special Parcel Tax. The Emergency Healthcare Services Tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation.

Section 6. Rate and Imposition of Special Parcel Tax. The Emergency Healthcare Services Tax shall be levied each year until ended by the voters, commencing July 1, 2022, on all taxable parcels of property, improved or unimproved, within the boundaries of the District, at the maximum rate of \$60.52 per parcel per year.

Section 7. Severability. The Emergency Healthcare Services Tax shall not apply to any person, entity, or property as to whom or which it is beyond the power of the District to impose the tax herein provided. If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the special parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

Section 8. Successors. To the fullest extent permitted by law, this Ordinance and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's emergency healthcare functions and services.