



THORNTON RURAL FIRE PROTECTION DISTRICT

25999 N. Thornton Rd.

Thornton, CA. 95686

(209) 794-2460

www.thorntonfiredistrict.org

FIRE CHIEF
Alberto Garcia

BOARD OF DIRECTORS
Jim Allan - Chairman
William Stokes - Vice Chairman
Frank Yoka - Director
Jose Torres - Director
Paul Guzman - Director

THORNTON RURAL FIRE PROTECTION DISTRICT RESOLUTION ADOPTING SPECIAL TAX RATES SET FORTH BY ORDINANCE 87.1 RESOLUTION 25-5

WHEREAS, the Board of Directors of the Thornton Rural Fire Protection District of San Joaquin County adopts the following special tax rates for Fiscal Year 2025-2026 as set forth by Ordinance 87.1; and

WHEREAS, the charge is in compliance with all laws pertaining to the levy of the particular assessment, Government Code, Section 53978; and

WHEREAS, the purpose of the assessment is to continue to provide fire protection and emergency response services;

THEREFORE BE IT RESOLVED, the rates for Fiscal Year 2025-2026 Delta Special Assessment are set forth as follows:

<u>USE CODE</u>	<u>DESCRIPTION</u>	<u>RATE</u>
000	Not Assigned	0
001	Vac Lot-Dev w/Utilities	\$10 Per Fiscal Year
002	Vac Lot w/Problems Preclude Building a Residence	\$10 Per Fiscal Year
004	Vac Lot w/Minor Improv Misc Res (Pool, Garage)	.03 Cents per Sq Ft per Year
006	Vac Res Lot - Undeveloped	\$10 Per Fiscal Year
010	Single Family Dwelling (SFD)	.03 Cents per Sq Ft per Year
013	Single Family Residence w/Secondary Res Sq Ft	.03 Cents per Sq Ft per Year
014	Single Family Residence w/Secondary Use Barber Shop	.03 Cents per Sq Ft per Year
016	Res Lot w/Mobile Home	.03 Cents per Sq Ft per Year
021	One Duplex - One Building	.03 Cents per Sq Ft per Year
022	Two SFDs on Single Property	.03 Cents per Sq Ft per Year
032	Three Units - 2 or More Structures	.03 Cents per Sq Ft per Year
035	Four Units - 2 or More Structures	.03 Cents per Sq Ft per Year
050	Rural Residential - Vac Homesite	.03 Cents per Sq Ft per Year
051	Rural Residential - 1 Residence	.03 Cents per Sq Ft per Year
052	Rural Residential - 2 or More Residences	.03 Cents per Sq Ft per Year
054	Rural Residence w/Misc Res Imps Only (Garage, Pool)	.03 Cents per Sq Ft per Year
056	Rural Residence w/Mobile Home	.03 Cents per Sq Ft per Year
090	Mobile Home Park	\$15 per Space per Year

092	Mobile Home Park w/Overnight Facilities	\$15 per Space per Year
093	Resort Type Trailer Park	\$15 per Space per Year
096	Mobile Home	\$15 per Space per Year
100	Vac Commercial Land - Undeveloped	\$10 per Acre Unit per Year
101	Vac Commeres	\$10 per Acre Unit per Year
110	Single Story Store	.04 Cents per Sq Ft per Year
113	Store w/ Res or Units	.04 Cents per Sq Ft per Year
140	Grocery Store	.04 Cents per Sq Ft per Year
142	Convenience Store	.04 Cents per Sq Ft per Year
170	1 Story Office Building	.04 Cents per Sq Ft per Year
251	Self Service Station (No Facilities for Repair)	.04 Cents per Sq Ft per Year
255	Self Service Station w/Mini Mart	.04 Cents per Sq Ft per Year
280	Auto & Truck Repairs & Accessories	.04 Cents per Sq Ft per Year
300	Vac Industrial Land Undeveloped	\$10 per Acre Unit per Year
311	Light Industrial & Warehousing	.05 Cents per Sq Ft per Year
320	Warehousing Active	.05 Cents per Sq Ft per Year
332	Specialty Lumber Products (Moulding, Sawdust, Chip)	.05 Cents per Sq Ft per Year
352	Large Winery	.05 Cents per Sq Ft per Year
353	Small/Boutique Winery	.04 Cents per Sq Ft per Year
382	Gas or Oil Well	\$50 per Fiscal Year
400	Irrigated Orchard	\$10 per Acre Unit per Year
401	Irrigated Orchard w/Residence	.03 Cents per Sq Ft per Year
420	Irrigated Vineyard	\$10 per Acre Unit per Year
421	Irrigated Vineyard w/Residence	.03 Cents per Sq Ft per Year
450	Irrigated Row Crops	\$10 per Acre Unit per Year
451	Irrigated Row Crops w/Residence	.03 Cents per Sq Ft per Year
460	Irrigated Pasture	\$10 per Acre Unit per Year
461	Irrigated Pasture w/Residence	.03 Cents per Sq Ft per Year
470	Dairy	.01 3/4 Cents per Sq Ft per Year
471	Dairy w/Residence	.03 Cents per Sq Ft per Year
480	Poultry Ranch	.01 3/4 Cents per Sq Ft per Year
490	Feed Lots	\$10 per Acre Unit per Year
500	Dry Farm	\$10 per Acre Unit per Year
501	Dry Farm w/Residence	.03 Cents per Sq Ft per Year
510	Dry Graze	\$10 per Acre Unit per Year
530	Specialty Farms	\$10 per Acre Unit per Year
590	Waste Lands	\$10 Per Fiscal Year
591	Berms	0
640	Clubs, Lodges, Halls	.03 Cents per Sq Ft per Year
710	Church, Synagogue or Temple	.03 Cents per Sq Ft per Year
810	SBE Values	\$10 per Acre Unit per Year
850	Right of Way	0
851	Private Road	0
870	Rivers & Lakes	0
910	Vacant State Lands	\$20 per Acre per Fiscal Year

913	State Parks & Other Recreational Facilities	\$20 per Acre per Fiscal Year
916	Misc State Land	\$20 per Acre per Fiscal Year
920	Vacant County Land	\$20 per Acre per Fiscal Year
925	Misc County Property	\$20 per Acre per Fiscal Year
940	School District Property	.04 Cents per Sq Ft per Year
943	Water District Property	\$20 per Acre per Fiscal Year
944	Misc District Property	\$20 per Acre per Fiscal Year
951	Public Owned Land - Taxable (Section 11)	\$10 per Acre Unit per Year

PASSED AND ADOPTED by the following vote of the Board of Directors to wit:

AYES: *Stokes, Yoka, Gorman, and Allan*
 NOES: *None*
 ABSENT: *Torres*
 ABSTAIN: *None*



ATTEST:
 Jim Allan, Chairman of the Board

CERTIFICATION OF ASSESSMENT

The Thornton Rural Fire Protection District hereby certifies that the special assessment(s), fee(s) or charge(s) listed below to be placed on the 2025-2026 Secured Property Tax bill by the Thornton Rural Fire Protection District meets the requirements of Proposition 218 that added Articles XIII C and XIII D to the California State Constitution.

X 

CITY COUNCIL/BOARD OF DIRECTORS/SCHOOL BOARD

2025-2026 Special Assessments and/or Fixed Charges

SAN JOAQUIN COUNTY SPECIAL ASSESSMENT CHARGE AGREEMENT WITH
THORNTON RURAL FIRE PROTECTION DISTRICT

DATE: 07/10/2025

PARTIES: COUNTY: COUNTY OF SAN JOAQUIN
Auditor-Controller
44 North San Joaquin Street
Suite 550
Stockton, CA 95202

DISTRICT:
Name: THORNTON RURAL FIRE PROTECTION DISTRICT
Address: PO BOX 78
25999 THORNTON RD.
THORNTON, CA. 95686

AGREEMENT:

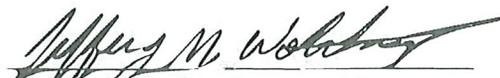
The County and the above-mentioned District agree as follows:

Pursuant to Government Code Section 29304, the District agrees to pay the County one percent (1%) of the assessment amount levied or three dollars (\$3.00) per each assessment on a parcel, whichever is less, for the collection of special assessments or special assessment taxes.

IN WITNESS WHEREOF the parties have executed this agreement the year and date first written above.

COUNTY OF SAN JOAQUIN

THORNTON RURAL FIRE PROTECTION DISTRICT

By 
Jeffery M. Woltkamp, CPA
Assistant Auditor-Controller

By 
Jim Allan

Title Chairman of the Board of Directors

“COUNTY”

“DISTRICT”

