



## LFHD SPECIAL TAX APPEAL INFORMATION

Formation of the Healthcare District (vote held August 31, 2010) was a three-year public process. During this time period, some may not have heard about it via articles in the local newspaper or by the public meetings held within the District. Appropriate legal notices were published in *The Modoc County Record*, and public hearings were held in compliance with the law. Additionally, the Autumn 2010, *Cal Pines Log* publication featured two articles about the District.

Of 76 California Rural Healthcare Districts, only two make a profit or break even. The rest need special tax support to operate. Over two-thirds of the registered voters of the Last Frontier Healthcare District supported the special tax. Without the special tax, Modoc County would most likely have lost its second largest employer (Modoc Medical Center) in addition to the only hospital with advanced life support capabilities and paid ambulance staff, within 100 miles. If Modoc Medical Center had closed, it would be a one and one-half hour drive to the next advanced life support hospital in clear weather. This transport would have to be done by private vehicle, as an ambulance service has to be connected to a hospital to operate, and this could possibly mean the difference between life and death.

The Last Frontier Healthcare District defines a “unique property owner” as: joint tenants, co-tenants, business entities (unincorporated), corporations, partnerships, trusts and sole owners. This special tax is not based upon land value, nor is it based upon improvements, if the parcel is occupied or unoccupied, or whether or not the owner is a resident of Modoc County. Annually, an owner may be subject to more than one District special tax if the landowner owns more than one parcel as a title holder of different categories of landowner units. **Single parcel property owners do not qualify for an appeal.**

**For example:** a landowner holding a parcel in **joint tenancy**, a parcel in **partnership**, and a parcel as **sole owner** is subject to three special taxes. **If there is any difference in titles between your parcels**, one would need to have them all titled the same to qualify for a single special tax. This is accomplished by contacting any title company and recording new deeds, all with the same titles. The Last Frontier Healthcare District, the Modoc County Tax Collector or the Modoc County Assessor cannot legally assist in this process.

The Last Frontier Healthcare District Board of Directors has adopted an Appeals Policy. Owners may, by mail or in person, request the District to provide an appeal form or they may download the form from [www.modocmedicalcenter.org](http://www.modocmedicalcenter.org). The owner is required to complete and return the Special Tax Appeal form **prior to the filing deadline of February 1st each year**. Please review your tax bills immediately upon their receipt from Modoc County to determine if there is a need to file a qualified appeal.

Upon receipt of a Special Tax Appeal form, and copies of the corresponding tax bills, it will be determined if each appeal is either:

- **Denied** - a denial letter will be sent to owner stating the reasons for the denial of a refund.
- **Approved** - without a hearing because all criteria for a refund are met.
- **No Decision** - for public hearing and a letter will be sent to the owner no less than 30 days prior to the hearing date. The District Board will determine approval or denial of a special tax refund at the hearing. The owner will be informed in writing of the hearing result.

For any concerns regarding this policy, please contact:

**Denise King, Last Frontier Healthcare District Clerk**

**530/708-8801**

**P.O. Box 190; 1111 N. Nagle Street; Alturas, CA 96101**

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or by visiting our website at **[www.modocmedicalcenter.org](http://www.modocmedicalcenter.org)**.