City of Belvedere
City Council Meeting
Public Hearing
Monday, June 8, 2026

To: Mayor and City Council

From: Helga Cotter, Director of Administrative Services

Reviewed By: Robert Zadnik, City Manager

Subject: **Item No. 6.C.: Adopt Resolution Levying Previously Approved Special Tax for Fire & Emergency Medical Services and Fixing the Rates Thereof For The FY2026-2027**

Recommended Motion/Item Description

That the City Council conduct the public hearing and thereafter adopt the attached resolution establishing the Fiscal Year 2026-2027 Fire Protection & Emergency Medical Services Assessment for the City.

Background

In 2000, Belvedere voters adopted a fire and emergency services tax. Each year, the City Council must adopt a resolution in order to levy the special property tax assessment for fire protection and emergency medical services. The resolution authorizes the County Tax Collector to collect the property tax override. The City Council declared by resolution on April 13, 2026, that the cost of providing the services in Fiscal Year 2026-2027 will exceed $400,000. The amount that the City will pay to the Tiburon Fire Protection District for those services is estimated to be $2,668,810 plus $2,600 for fire system parts and supplies for a total of $2,671,410 in Fire Fund expenses.

With the application of the appropriations limit factor which allows increases each year based on the annual percentage change in population in conjunction with the change in the statewide per capita cost of living, the flat fees per parcel for Fiscal Year 2026-2027 will increase to $1,143.40 for residential dwelling units, $1,301.50 for commercial occupancies, and $228.94 for vacant parcels. The revenue generated by this special property tax in Fiscal Year 2026-2027 will be $1,262,136 and the difference between what the tax assessment will raise and what will be expended for fire services will be the subject of a General Fund transfer of $1,409,274.

Attachments

Resolution.

CITY OF BELVEDERE

RESOLUTION NO. 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELVEDERE LEVYING A SPECIAL TAX FOR FIRE AND EMERGENCY MEDICAL SERVICES AND FIXING THE RATES THEREOF FOR THE FISCAL YEAR 2026-2027

WHEREAS, Chapter 3.28 of the Belvedere Municipal Code requires the City to make a determination that the cost in the upcoming fiscal year to provide adequate fire services will exceed $400,000, and to conduct a public hearing to consider the amount of charges proposed to be raised thereunder; and

WHEREAS, the City Council made such a determination by the passage of a Resolution on April 13, 2026, and conducted a duly noticed public hearing on the proposed tax at its June 8, 2026, regular meeting.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Belvedere that:

1. The City Council of the City of Belvedere has determined that the cost to provide fire and emergency medical services will exceed $400,000 for the 2026-2027 fiscal year and that a special tax shall be levied; and

2. The maximum amount to be derived by this tax in the fiscal year commencing July 1, 2026 shall be $1,262,136 as provided in Municipal Code sections 3.28.050 and 3.28.070. The tax rate structure shall be $1,143.40 per dwelling unit; $1,301.50 per occupancy in commercial structures; and $228.94 per vacant parcel; and

3. Election is hereby made to collect such fire assessment on the general tax rolls, for which the County of Marin may impose an additional fee up to $2 for each lot or parcel of land assessed. This fee shall be attached to the fire assessment but shall not be considered a part thereof.

PASSED AND ADOPTED at a public hearing of the City Council of the City of Belvedere on June 8, 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:_____
Sally Wilkinson, Mayor

ATTEST:_____
Beth Haener, City Clerk