City of Belvedere
City Council Meeting
Consent Calendar
Monday, July 13, 2026

To: Mayor and City Council

From: Helga Cotter, Director of Administrative Services
Robert Zadnik, City Manager
Andrew Shen, City Attorney

Subject: **Item No. 4.G.: Second Reading and Adoption of an Ordinance of the City of Belvedere to Amend Belvedere Municipal Code (BMC) Section 3.28.080.**

Recommended Motion/Item Description

Staff recommends that City Council adopt the ordinance as part of the Consent Calendar.

Background

At the June 8, 2026, City Council meeting, staff presented the proposed amendments to the Belvedere Municipal Code Chapter 3.28 Section 3.28.080. The proposed ordinance amendments were introduced as a public hearing item and were unanimously approved at the first reading without any changes.

The proposed amendments are only an administrative update to bring the rates in the ordinance current with the rates being levied in FY2026-27. Incorporating the current rates in Section 3.28.080 itself improves clarity and transparency.

Proposed Ordinance Section:

3.28.080 Fire Service Tax Rates

After determining the amount of fire services tax to be raised pursuant to the provisions of section 3.28.070, the City Council shall increase or decrease by a uniform percentage the tax rates per parcel of real property within the city not exempted by law prescribed herein below as follows using said adjusted rates to levy said tax:

1. For each dwelling unit on the parcel, *$1,143.40* per dwelling unit per year.
2. For each occupancy in a structure on the parcel other than a dwelling unit or an accessory use to a dwelling unit, *$1,301.50* per occupancy.
3. For each parcel on which no structures exist taxable pursuant to subparagraph 1 or 2 above, *$228.94* per parcel, providing however, that the completely submerged unimproved parcels in Belvedere Cove owned by the Corinthian Island property owners shall be exempt from said tax.

4. A Junior Accessory Dwelling Unit, as defined in the Belvedere Municipal Code Title 19, shall not constitute a dwelling unit subject to the fire service tax under this Section.

Fiscal Impacts

There is no fiscal impact due to the administrative updates to this ordinance section, as the tax rates were included as part of the FY2026-27 Operating and Capital Budget.

Environmental Review

This item is exempt from the provisions of the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines section 15061 because it is determined that there is no possibility that it will have a significant effect on the environment.

Recommendation

Staff recommends that City Council adopt the ordinance as part of the Consent Calendar.

Attachment

1. Exhibit A – Ordinance 3.28.080 Amendment

CITY OF BELVEDERE

ORDINANCE NO. 2026-01

A REGULAR ORDINANCE OF THE CITY OF BELVEDERE AMENDING SECTION 3.28.080, TO UPDATE THE FIRE AND EMERGENCY MEDICAL SERVICES TAX RATES FOR FISCAL YEAR 2026-27

Note: Unchanged text appears in plain Times New Roman font.
Additions to text appear in *single-underline italics Times New Roman font.*
Deletions to text appear in ~~*strikethrough italics Times New Roman font.*~~

THE CITY COUNCIL OF THE CITY OF BELVEDERE DOES ORDAIN AS FOLLOWS:

SECTION 1. Findings.

A. Belvedere Municipal Code section 3.28.080 establishes Fire and Emergency Medical Services Tax rates for certain parcels in the City.

B. On June 8, 2026, the City Council held a public hearing and approved by resolution the Fire and Emergency Medical Services tax rates for Fiscal Year 2026-27.

C. The proposed amendments update section 3.28.080 to reflect the current Fire and Emergency Medical Services Tax rates for Fiscal Year 2026-27. The amendments do not increase, or otherwise alter, the tax rates already in effect.

SECTION 2. Amendment. Section 3.28.080, "Fire service tax rate," of the Belvedere Municipal Code is hereby amended to read as follows:

After determining the amount of fire services tax to be raised pursuant to the provisions of section 3.28.070, the City Council shall increase or decrease by a uniform percentage the tax rates per parcel of real property within the city not exempted by law prescribed herein below as follows using said adjusted rates to levy said tax:

1. For each dwelling unit on the parcel, ~~*$1,097.42*~~ *$1,143.40* per dwelling unit per year.
2. For each occupancy in a structure on the parcel other than a dwelling unit or an accessory use to a dwelling unit, ~~*$1,249.16*~~ *$1,301.50* per occupancy.
3. For each parcel on which no structures exist taxable pursuant to subparagraph 1 or 2 above, ~~*$219.72*~~ *$228.94* per parcel, providing however, that the completely submerged unimproved parcels in Belvedere Cove owned by the Corinthian Island property owners shall be exempt from said tax.
4. A Junior Accessory Dwelling Unit, as defined in the Belvedere Municipal Code Title 19, shall not constitute a dwelling unit subject to the fire service tax under this Section.

SECTION 3. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance, or any part thereof, is for any reason held to be unconstitutional or

invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance irrespective of the fact that one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or invalid or effective. To this end the provisions of this Ordinance are declared to be severable.

SECTION 4. Effective Date. This Ordinance shall take effect and be in force thirty (30) days after the date of its passage. Within fifteen (15) days following its passage, a summary of the Ordinance shall be published with the names of those City Council members voting for and against the Ordinance and the City Clerk shall post in the office of the City Clerk a certified copy of the full text of the adopted Ordinance along with the names of the members voting for and against the Ordinance.

INTRODUCED AT A PUBLIC HEARING on June 8, 2026 and adopted at a regular meeting of the Belvedere City Council on July 13, 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:_____
Sally Wilkinson, Mayor

ATTEST:_____
Beth Haener, City Clerk