

RESOLUTION NO. 2026-45

**RESOLUTION REQUESTING THE COUNTY AUDITOR TO PLACE THE CURRENT SPECIAL EMERGENCY MEDICAL AND FIRE RESPONSE TAX ON THE PROPERTY TAX ROLL FOR FISCAL YEAR 2024-2025**

*WHEREAS*, on March 11, 1997, the City Council adopted Resolution No. 97-22, calling for a Special Municipal Election to be held in the City of Grass Valley on June 3, 1997 for the purpose of submitting to the qualified voters of the City the issue as to whether to impose a special emergency medical and fire response tax (Measure A); and

*WHEREAS*, a Special Election was held in the County of Nevada for the City of Grass Valley on the 3<sup>rd</sup> day of June 1997, in accordance with the provisions of the City Charter, California Elections Code, and other State Laws concerning election matters; and

*WHEREAS*, the County Clerk did conduct said election, canvass the returns and certify the Statement of Results of the Election on June 5, 1997; and

*WHEREAS*, Proposition 218 requires that all special taxes receive at least 66-2/3rds vote and Measure A, the Emergency Medical and Fire Response Tax passed with a 78.3% approval; and

*WHEREAS*, Measure A includes a provision for an automatic cost of living allowance not to exceed 5% per year; and

*WHEREAS*, the December 2025 cost of living allowance as determined by the CPI – All U.S. Cities Index showed a 2.7% annual increase; and

*WHEREAS*, the cost of living allowance increase is necessary to continue to fund the firefighters as provided for in the special emergency response tax; and

*WHEREAS*, the total CPI adjustment for FY 2026 – 2027 Measure A special tax is 2.7%.

*NOW, THEREFORE, BE IT RESOLVED* by the Council of the City of Grass Valley, as follows:

1. That the above recitals are true and correct.
2. The new special tax rates will now be:

Classification	FY 25/26 Existing	2025 CPI Increase 2.70%	FY 26/27 New Fee	Adjusted per Nevada County Auditor	Adjusted Fee
Single Family Residential (per parcel)	53.88	\$1.45	\$ 55.33	(0.01)	\$55.32
Multi-Family (per unit-duplex or larger)	26.20	\$0.71	\$ 26.91	(0.01)	\$26.90
Mobile Home Park (per unit)	37.22	\$1.00	\$ 38.22		\$38.22
Commercial / Industrial (per business)	57.74	\$1.56	\$ 59.30		\$59.30
Any Other Improved Parcel	56.96	\$1.54	\$ 58.50		\$58.50
Any Unimproved Buildable Parcel	18.90	\$0.51	\$ 19.41	(0.01)	\$19.40

3. The City Council hereby requests that the County Auditor place the Measure A special tax for 2026-27 on the tax roll.
4. The City Clerk is hereby requested to forward a copy of this resolution to the County Auditor along with the information necessary for placement on the tax roll.

ADOPTED as a Resolution of the Council of the City of Grass Valley at a meeting thereof held on 14<sup>th</sup> day of July 2026, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST: \_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM: \_\_\_\_\_  
David Ruderman, City Attorney