



**City of Grass Valley
City Council
Agenda Action Sheet**

Title: Annual Approval of the Consumer Price Index (CPI) Adjustment to the Special Emergency Medical and Fire Response Tax.

CEQA: Not a Project

Recommendation: That Council 1) Approve a rate increase to the Special Emergency Medical and Fire Response Tax of 2.7% based on the December 2025 CPI. 2) Adopt Resolution 2026-45 requesting that the Nevada County Auditor place the adjusted Measure A special tax for 2026/2027 on the tax rolls.

Prepared by: Mark Buttron- Fire Chief

Council Meeting Date: 07/14/2026

Date Prepared: 07/01/2026

Agenda: Consent

Background Information: In June of 1997 the voters of the City of Grass Valley approved the Special Emergency Medical and Fire Response Tax (Measure A) to fund three additional firefighters. The voter approval contained a provision allowing for an annual inflation adjustment to the special tax based upon the CPI-All U.S. Cities for the prior calendar year, not to exceed 5%. That adjustment is necessary in order to maintain ongoing funding for the three firefighters. The CPI for the year ending December 2025 was 2.7%.

The 2026/2027 Special Emergency Medical and Fire Response Tax with the December 2025 CPI applied are as follows:

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

Council Goals/Objectives: Exceptional Public Safety consistent with the City of Grass Valley Strategic Plan

Fiscal Impact: N/A

Funds Available: N/A

Account #:

Reviewed by: City Manager

Attachments: Resolution 2026-45