

RESOLUTION NO. 2025-40

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 3rd 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 2024 cost of living allowance as determined by the CPI – All U.S. Cities Index showed a 2.9% 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 2025 – 2026 Measure A special tax is 2.9%.

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:

Fiscal Year 2025/2026

Classification	FY 24/25	2024 CPI Increase	FY 25/26	Adjusted per Nevada	
	Existing	2.90%	New Fee	County Auditor	Adjusted Fee
Single Family Residential (per parcel)	\$52.36	\$1.52	\$53.88		\$53.88
Multi-Family (per unit-duplex or larger)	\$25.46	\$0.74	\$26.20		\$26.20
Mobile Home Park (per unit)	\$36.18	\$1.05	\$37.23	(0.01)	\$37.22
Commercial / Industrial (per business)	\$56.12	\$1.63	\$57.75	(0.01)	\$57.74
Any Other Improved Parcel	\$55.36	\$1.61	\$56.97	(0.01)	\$56.96
Any Unimproved Buildable Parcel	\$18.38	\$0.53	\$18.91	(0.01)	\$18.90

3. The City Council hereby requests that the County Auditor place the Measure A special tax for 2025-26 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 22nd day of July 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

Hilary Hodge, Mayor

ATTEST:

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

David Ruderman, City Attorney