

RESOLUTION NO 26-02

RESOLUTION OF THE BOARD OF TRUSTEES OF THE

SHASTA FIRE PROTECTION DISTRICT

2% TAX INCREASE ON \$20.40 PARCEL FEE

FISCAL YEAR 2026-27

WHEREAS, pursuant to Article 3.6 (commencing with Section 50078) of Chapter 1 of Division 1 of Title 5 of the Government Code, assessments for fire suppression purposes are imposed on parcels of real property within the Shasta Fire Protection District.

WHEREAS, in each subsequent year as part of a duly noticed public hearing, the FPD Board may choose to adopt an inflation adjusted factor by resolution to increase the maximum special tax rate by an amount of up to two percent if needed to balance the next year's budget. An inflationary adjustment may be applied annually to account for normal cost of living increases in providing fire services. This factor is the maximum that the special tax could be raised in a fiscal year.

WHEREAS, the costs of maintaining and operating fire suppression equipment as well as the operational costs of maintaining the fire station have continually risen over the 2025-2026 fiscal year.

NOW, THEREFORE, BE IT RESOLVED The Shasta Fire Protection District hereby increases the Annual Fire Assessment by a factor of 2% for the 2026-2027 fiscal year, from the previous assessment in the 2025-2026 fiscal year, as approved by public ballot in 2024.

- a) The percentage will increase the current parcel fee of \$20.40 to \$20.81.

DULY PASSED AND ADOPTED this 17th day of June, 2026, by the Board of Trustees of the Shasta Fire Protection District by the following vote:

AYES: 3

NOES: 0

ABSENT: 0

ABSTAIN: 0

Board Chair Cynthia MacDaniel Date 6-17-26

Clerk of the Board Debra Clark Date 6-17-26