RESOLUTION NO. 2026-001

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MARIN WILDFIRE PREVENTION AUTHORITY ESTABLISHING THE MAXIMUM SPECIAL PARCEL TAX TO BE LEVIED UPON PARCELS FOR THE 2026-2027 FISCAL YEAR

WHEREAS, in March 2020, 70.8% of voters in Marin Wildfire Prevention Authority (Marin Wildfire) jurisdictions approved Measure C and adopted Ordinance No. 3716 (Ordinance) to fund Marin Wildfire; and

WHEREAS, the Ordinance requires that before the beginning of each fiscal year, Marin Wildfire shall adjust the maximum parcel tax to be levied upon the parcels for the upcoming fiscal year; and

WHEREAS, the Ordinance further provides that the maximum tax per year for each property type will be adjusted to reflect any increase in the Consumer Price Index (CPI) or 3%, whichever is less, in each fiscal year that the parcel tax is levied; and

WHEREAS, the Ordinance also authorizes the Board of Directors to set a lower parcel tax rate at its discretion; and

WHEREAS, due to the impacts of the COVID-19 pandemic, Marin Wildfire did not adjust the special tax levy to reflect the increase in CPI during the 2021-2022 fiscal year; and

WHEREAS, in subsequent years, Marin Wildfire adjusted the special tax levy each year based on the February CPI; and

WHEREAS, the CPI for February 2025 to February 2026 is 2.5% and therefore, the Marin Wildfire Board of Directors finds that it is appropriate to adjust the special tax levy by 2.5% in the 2026-2027 fiscal year; and

WHEREAS, the Board of Directors finds that adoption of this resolution related to the amount levied for the Marin Wildfire parcel tax is not a "project" under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment (Cal. Pub. Res. Code § 21065).

NOW THEREFORE, the Board of Directors of the Marin Wildfire Prevention Authority does hereby resolve as follows:

1. The above recitals are hereby incorporated as if fully set forth herein.
2. The maximum amount of the Marin Wildfire special parcel tax for the 2026-2027 fiscal year shall include a two and five-tenths percent (2.5%) increase to the current tax rate, as reflected in the following table:

Improvement Status	**Property Type**	**Maximum Rate**	**Per**
Improved	Agricultural Preserve Contract and Agricultural Preserve Farmland Security Zone (Use Codes 33 and 35)	$ 0.1141	Building Per Square Foot
	Commercial (Use Code 51)		
	Historical Property (Mills Act) (Use Code 38)		
	Industrial (Use Code 41)		
	Multiple Family Residential, fewer than 3 units (Use Code 21)		
	Open Space Contract (Use Code 37)		
	Rural (Use Code 31)		
	Single Family Residential, Single Family residential, One Living Unit, single Family Residential, one living Unit with Second Dwelling Unit (Use Code 11) and True Duplex (Use Code 21)		
	Attached Single Family Residential Improved (includes condominiums, townhouses, attached Planned Unit Developments, and co-ops) (Use Code 14)		
Improved	Multifamily Residential, 3 or more units (Use Code 21)	$ 85.78	Unit
Unimproved	All Non-Exempt vacant, less than or equal to 0.25 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	$ 28.59	Parcel

Unimproved	All Non-Exempt vacant, greater than 0.25 acres up to and including 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	$ 114.36	Parcel
Unimproved	All Non-Exempt vacant, greater than 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 51)	$ 171.54	Parcel

The foregoing Resolution was adopted at the regular meeting of the Marin Wildfire Prevention Authority Board of Directors held on March 19, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed by:

Cathryn Hilliard

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Cathryn Hilliard, Board President

ATTEST:

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Martina Wilson, Management Analyst