

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: Board of Supervisors

BOARD AGENDA: 5.A.4
AGENDA DATE: January 27, 2026

SUBJECT:

Approval of the Request to Consolidate the Salida Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election to be Held on June 2, 2026

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2026-0034

On motion of Supervisor B. Condit _____ Seconded by Supervisor C. Condit _____
and approved by the following vote,

Ayes: Supervisors: B. Condit, Withrow, Grewal, C. Condit, and Chairman Chiesa _____

Noes: Supervisors: None _____

Excused or Absent: Supervisors: None _____

Abstaining: Supervisor: None _____


1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:



ATTEST: MARY E. HARTSFIELD, Clerk of the Board of Supervisors

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Board of Supervisors

BOARD AGENDA:5.A.4
AGENDA DATE: January 27, 2026

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval of the Request to Consolidate the Salida Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election to be Held on June 2, 2026

STAFF RECOMMENDATION:

1. Approve the consolidation of the Salida Fire Protection District's Measure Relating to a Special Tax with the Statewide Direct Primary Election to be Held on June 2, 2026.

CONTACT PERSON:

Mary E. Hartsfield, Clerk of the Board

Phone number: 209-525-4494

ATTACHMENT(S):

1. Resolution from the Salida Fire Protection District

**A RESOLUTION OF THE
SALIDA FIRE PROTECTION DISTRICT BOARD OF DIRECTORS CALLING AN ELECTION
OF THE VOTERS OF THE DISTRICT TO BE CONSOLIDATED WITH THE JUNE 2, 2026
PRIMARY ELECTION TO ESTABLISH AND LEVY AN ANNUAL SPECIAL TAX WITHIN THE
DISTRICT FOR FUNDING FIRE AND EMERGENCY RESPONSE SERVICES**

RECITALS

- A. The Salida Fire Protection District ("District") is faced with increased costs in providing fire prevention, suppression, and emergency medical services, and has determined that additional tax revenue is necessary to maintain and enhance fire protection, emergency response, and other life and property-saving services to residents and businesses within the Salida community.
- B. The District is governed by provisions of the Fire Protection District Law of 1987 (Health & Safety Code section 13800 *et seq.*), which includes Health and Safety Code sections 13910 and 13911 and, by incorporation, Government Code sections 50075, 50076 and 50077, which collectively provide for the imposition of a special tax by qualified electors and a concurrent increase in the District appropriations limit, a requirement of Cal. Const. Art. XIII B.
- C. Accordingly, the Board of Directors ("Board") of the District) intends to call an election to be held on and consolidated with the June 2, 2026 Primary Election and to place before the qualified voters of the District a ballot measure establishing a special tax on properties within the District to provide funding for fire protection, fire prevention, and emergency response services.
- D. The special tax proposed by the District will only become effective if approved by two-thirds (66.67%) of the voters. If adopted, the funds from the tax will be used exclusively for funding fire and emergency response services.

NOW, THEREFORE, the Board of Directors of the Salida Fire Protection District hereby resolves as follows:

Section 1. Abbreviated Ballot Statement. Pursuant to California Elections Code sections 9222 and 13247, the District Board hereby orders that the following question shall be submitted to the qualified electors of the District: **(75-word limit.)**

Salida FPD Special Tax for Fire and Emergency Medical Services

To preserve life-saving fire protection and emergency medical services and offset inflation, shall the Salida Fire Protection District levy a special tax, including \$168 per residential unit, raising approximately \$1,900,000 annually, to fund local fire protection, emergency medical response, and emergency vehicles, and create an Independent Citizen Oversight Committee to monitor the use of those funds?

Yes No

Section 2. Full Text of Ballot Statement. The full text of the ballot statement is attached as **Exhibit A.** Stanislaus County and its staff are authorized to include the full text of the ballot statement in any voter pamphlet or voter guide.

Section 3. Purpose and Intent. The purpose and intent of the proposed Ballot Measure is to authorize an annual special tax on parcels of real property within the District to provide supplementary revenue to the District to use in performing fire protection, fire prevention, emergency medical response, payment of personnel costs, funding service agreements, purchasing equipment and apparatus, maintaining District property, and funding capital improvements for the benefit of the local community.

Section 4. Collection. If approved by the voters, the special tax shall be effective for the District's 2026-2027 fiscal year and will be levied annually.

Section 5. Consolidation with Primary Election. The ballot measure and election described herein will be held in consolidation with the June 2, 2026 Primary Election for voters within the boundaries of the District.

Section 6. Special Tax. The special tax shall be levied annually on taxable real property within the District as defined below at a rate not to exceed the amount specified below. The special tax levied on a parcel shall be the sum of the maximum special tax levies that can be imposed on all the property characteristics and uses located on that parcel. The tax is cumulative for all uses on a given property.

<u>Character of Property and Use</u>	<u>Tax Rate</u>
Single-Family Residential Unit(s)	\$168/unit
Multi-Family Residential Unit(s)	\$126/unit
Commercial/Light Industrial Structures	\$0.10/Square Foot
Heavy Commercial/Industrial	\$0.20/Square Foot
Outbuildings Over 200 square feet (e.g., barns, storage, etc)	\$0.05/Square Foot
Vacant/Unimproved Agricultural Land	Exempt from tax

Section 7. Definitions. As used herein, the following definitions shall apply:

Single-Family Residential Unit - Structures occupied or intended and available to be occupied for single family living or lodging purposes, including but not limited to single-family residences, mobile homes, modular homes, accessory dwelling units, and similar spaces converted to a living space.

Multi-Family Residential Unit - Structures consisting of two or more residential units that share common walls which are occupied or intended and available to be occupied for

multi-family living or lodging purposes, including, but not limited to, duplexes, triplexes, town homes, condominiums, residential care facilities, and apartment units.

Commercial/Light Industrial – Any non-residential structure(s) that are used or may be used for commercial or light industrial purposes, whether those structures are occupied or not, consistent with Stanislaus Use Codes or independent observation by the District. This includes, but is not limited to: retail stores, shops, auto sales and service centers, gas stations, restaurants, bars, office buildings, hotels and motels, professional buildings, medical and dental offices, banks and hospitals, and light manufacturing.

Heavy Commercial/ Industrial – Any non-residential structure(s) that are used or may be used for heavy commercial or heavy industrial purposes, whether those structures are occupied or not, consistent with Stanislaus Use Codes or independent observation by the District. This includes, but is not limited to the manufacturing of steel, iron, chemicals, vehicles, heavy equipment, oil refineries, power plants, and mining.

Outbuildings Over 200 Square Feet – Any structure used to store equipment, livestock, animals, vehicles, or other property, which is not used for human habitation.

Vacant/Unimproved Agricultural Land – Unimproved or undeveloped property that does not have a structure located upon it. This includes, but is not limited to: vacant lots, open land used for growing crops, vineyards, ranches or orchards, which do not have structures or buildings located upon them.

Section 8. Collection. The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Stanislaus. The Stanislaus County Tax Collector shall be entitled to reasonable administrative costs incurred in collecting the special tax.

Section 9. Necessary and Incidental Actions. District staff and staff of Stanislaus County (including but not limited to the Stanislaus County Registrar of Voters, Clerk-Recorder, Elections Personnel, or other County employees) are authorized to take all necessary actions for placing the proposed Measure on the election ballot. The District shall be responsible for payment of any fees or costs incurred by Stanislaus County connected with placing this matter on the voter ballot. District Staff and County Election Personnel are authorized and instructed to procure and furnish any and all official ballots, notices, printed matter and all supplies and equipment and other necessary items in order to properly and lawfully conduct the election. The District authorizes the Stanislaus County officers and officials to canvass the returns of the election and transmit the certified election results to the District.

Section 10. Authorization for Tax and Increase of District Appropriation Limit. The special tax provided for in this Resolution and an increase of the District Appropriation Limits are authorized by Cal.Const. Art. XIII A, Section 4, Art. XIII B, Section 4 and the provisions of Health and Safety Code Sections 13910 and 13911 and Government Code sections 50075, 50076 and 50077.

Section 11. Automatic Cost-of-Living Increase. On July 1, 2027 and every year thereafter, the maximum amount of the special tax authorized herein shall be increased for each category listed in Section 6 by the greater of the increase in the Consumer Price Index for all

Urban Consumers San Francisco-Oakland Area, published by the U. S. Department of Labor, Bureau of Labor Statistics, or 3% over the same period.

Section 12. Accountability. If the special tax is approved by the voters, then the District will implement the following accountability measures:

- a. **Special Fund; Use of Proceeds.** The proceeds of the tax shall be placed in a special fund and be dedicated and used only for fire and emergency response operations described herein
- b. **Citizen Oversight Committee.** The District shall establish a Citizen Oversight Committee to review the Annual Report, as described below, on issues relating to the use of the special tax proceeds set forth herein. The Citizen Oversight Committee will independently review the use and expenditure of the tax proceeds and shall present an annual report to the District.
- c. **Annual Report.** Each year, an annual report will be prepared, indicating the amount of funds collected and expended. The purpose is to assure accountability and the proper disbursement of the proceeds of the Special Tax.

Section 13. Severability. If any section, subsection, sentence, clause or phrase of this Resolution, or the application thereof to any person or circumstance, is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Resolution or the application of such provision to other persons or circumstances. The Board of Directors hereby declares that it would have passed this Resolution or any section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more section, subsection, sentence, clause or phrase be declared to be unconstitutional.

Section 14. Effective Date and Publication. This Resolution shall take effect and be in full force on the date of its passage, and that, before the expiration of fifteen (15) days after its passage, it shall be published once in the Modesto Bee, a newspaper of general circulation within the District published in Modesto, California.

APPROVED PASSED AND ADOPTED on this 12th day of January 2026.

On motion of Director Dignan, Seconded by Director Goff and approved by the following vote:

AYES: 5 Directors: Stone, Goff, Bert, Riggins & Dignan

NOES: 0 Directors: _____

Absent: 0 Directors: _____

Abstaining: 0 Directors: _____

Chairman: Mark Stone
Mark Stone, Board Chairman

ATTEST: Danielle Denczek
Danielle Denczek, Clerk of the Board

APPROVED AS TO FORM BY:

David Schwarz
David Schwarz
Deputy District Counsel

**EXHIBIT A
FULL TEXT OF BALLOT MEASURE**

**SALIDA FIRE PROTECTION DISTRICT SPECIAL TAX FOR FIRE AND EMERGENCY
MEDICAL SERVICES**

To preserve life-saving fire protection and emergency medical response services within the Salida community, the Salida Fire Protection District proposes to levy an annual special tax on taxable real property within the District at the following rates:

<u>Character of Property and Use</u>	<u>Tax Rate</u>
Single-Family Residential Unit(s)	\$168/unit
Multi-Family Residential Unit(s)	\$126/unit
Commercial/Light Industrial Structures	\$0.10/Square Foot
Heavy Commercial/Industrial	\$0.20/Square Foot
Outbuildings Over 200 square feet (e.g., barns, storage, etc.)	\$0.05/Square Foot
Vacant/Unimproved Agricultural Land	Exempt from tax

If approved by the voters, revenues from the special tax would ensure that funding would be used for local fire protection, emergency medical response, fire suppression equipment, fire engines and other emergency vehicles, and essential facilities.

The revenue would be subject to the following accountability measures:

- a) **Special Fund:** The proceeds of the special tax shall be placed in a special fund and be used only for local fire and emergency response operations.
- b) **Citizen Oversight Committee:** A Citizen oversight Committee will review the use and expenditure of the special tax.
- c) **Annual Audit Report:** Each year, the District will commission an annual report that will account for the disbursement of funds.

If approved, the special tax would raise approximately \$1,900,000 in annual revenues until changed or repealed by the voters at a subsequent election. To keep pace with inflation, beginning July 1, 2027, the tax would be subject to annual inflationary adjustments of the greater of three percent (3%) or changes to the Consumer Price Index as published by the U. S. Department of Labor, Bureau of Labor Statistics.