

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GOLD RIDGE FIRE PROTECTION DISTRICT AFTER PUBLIC HEARING FOR CONSIDERATION AND DETERMINATION OF THE VOTER-APPROVED INFLATION ADJUSTMENT TO THE SPECIAL TAX TO BE LEVIED ON EACH PARCEL OF REAL PROPERTY IN THE DISTRICT DURING FISCAL YEAR 2026/2027 PURSUANT TO DISTRICT ORDINANCE NOS. 96/97-1, 08/09-1, AND 19/20-1

WHEREAS, in the election on March 4, 1997, the voters of the Gold Ridge Fire Protection District (“District”) approved Measure E, District Ordinance No. 96/97-1, to levy a special tax based on \$5.00 per unit of risk assigned to each parcel of real property in the District; and

WHEREAS, in the election on November 4, 2008, the voters of the District approved Measure O, District Ordinance No. 08/09-1, to levy an additional special tax in the amount of \$45.00 on all improved parcels of real property in the District; and

WHEREAS, in the election on November 5, 2019, the voters of the District approved Measure E, District Ordinance No. 19/20-1, to levy an additional special tax based on specific tax rate categories, authorizing an annual inflation adjustment, in accordance with Section 53739 of the California Government Code, by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code on each parcel of real property in the District; and

WHEREAS, Section VI of District Ordinance No. 96/97-1 and District Ordinance No. 19/20-1 requires that each year the District Board of Directors request a report from the Sonoma County Auditor/Controller/Treasurer/Tax Collector (ACTTC) and hold a public hearing thereon to consider and determine the rate of special tax to be levied on each parcel of real property in the District during each year; and

WHEREAS, since the enactment of District Ordinance No. 19/20-1, the District Board of Directors has maintained a 0% annual adjustment, resulting in a cumulative, voter-authorized unlevied historical inflation allowance of 37.88% above the baseline tax rate when passed; and

WHEREAS, the District Board of Directors intends to implement an incremental inflation adjustment of [6]% for Fiscal Year 2026/2027, which remains substantially below the maximum cumulative 37.88% voter-approved inflation cap, in order to fund escalating operational, equipment, and structural firefighting costs while minimizing the immediate financial impact on district taxpayers; and

WHEREAS, the District complied with publication and posting requirements for a public hearing on August 12, 2026, to consider and determine the rate of special tax to be levied on each parcel of real property in the District; and

WHEREAS, on August 12, 2026, the District Board of Directors conducted a public hearing for consideration and determination of the special tax to be levied on each parcel of real property in the District during Fiscal Year 2026/2027.

NOW, THEREFORE, THE DISTRICT BOARD OF DIRECTORS HEREBY FINDS, RESOLVES AND ORDERS THE FOLLOWING:

1. At a properly noticed public hearing on August 12, 2026, the District Board of Directors reviewed the parcel listing report provided by the Sonoma County ACTTC and considered all public comment and other input concerning any proposed adjustments in the amount of special tax to be levied on each parcel of real property in the District during Fiscal Year 2026/2027.
2. Pursuant to District Ordinance No. 96/97-1, District Ordinance No. 08/09-1, and District Ordinance No. 19/20-1, the District Board of Directors hereby implements a [6] % voter-approved inflation adjustment to the baseline special tax rates. The Board explicitly finds that this rate is necessary to meet emergency operational demands and remains strictly beneath the cumulative 37.88% inflation adjustment authorized by the voters. The remaining cumulative authorized bank of historical inflation is preserved for potential future evaluation.
3. The District Board of Directors finds and declares that it has considered and determined the amount of special tax to be levied on each parcel of real property in the District and annotated accordingly the parcel listing report provided by the Sonoma County ACTTC to create the District Fiscal Year 2026/2027 tax roll, as set forth in Exhibit "A" attached hereto and incorporated by reference.
4. The District Board of Directors directs the Chairman of the Board of Directors and District Clerk to deliver forthwith the District Fiscal Year 2026/2027 tax roll to the Sonoma County ACTTC for preparation of the District direct charge list for the Fiscal Year 2026/2027 property tax bills.

THE FOREGOING RESOLUTION was introduced at a regular meeting of the District Board of Directors on August 12, 2026 by Director Tachouet, who moved its adoption, seconded by Director Warburg, and ordered adopted by the following roll call vote:

AYES: 6
NOES: 0
ABSENT: 1
ABSTAIN: 0

APPROVED:

Robert E. Gleeckner
Chairman of the Board of Directors

ATTEST:

Karen Smith
Clerk of the Board

EXHIBIT A

GOLD RIDGE FIRE PROTECTION DISTRICT TAX CODE 53202 (19/20-01) SPECIAL TAX PARCEL - USE CODES

* Contiguous parcels totaling less than one acre with same owner will be charged only \$100.00

USE CODE SUMMARIES	2026-27 RATE PER APN	2026-27 RATE PER ADDITIONAL UNIT/SITE
RESIDENTIAL	\$212.00	\$106.00
COMMERCIAL/INDUSTRIAL	\$318.00	plus \$0.14 per square foot
OTHER	\$106.00*	\$0.00
PASTURE	\$53.00	\$0.00

USE CODE CLASSIFICATION DETAILS (as adopted and amended by the County of Sonoma)

RESIDENTIAL	0010, 0013, 0014, 0016, 0021, 0022, 0023, 0032, 0034, 0035, 0042, 0051, 0052, 0055, 0056, 0057, 0062, 0064, 0090, 0093, 0095, 0411, 0421, 0423, 0461, 0471, 0481, 0483, 0486, 0511, 0516, 0541, 0546, 0011, 0031, 0044, 0060, 0066, 0071, 0426, 0431, 0476, 0485, 0501, 0506, 0523, 0531, 0551
COMMERCIAL/INDUSTRIAL	0110, 0111, 0112, 0113, 0114, 0120, 0140, 0170, 0210, 0280, 0281, 0290, 0291, 0301, 0302, 0310, 0311, 0320, 0351, 0353, 0354, 0360, 0381, 0590, 0592, 0602, 0640, 0680, 0710, 0720, 0750, 0751, 0752, 0770, 0119, 0201, 0202, 0203, 0213, 0250, 0251, 0253, 0254, 0255, 0329, 0330, 0332, 0352, 0361, 0380, 0392, 0393, 0611, 0661, 0681, 0690, 0711, 0722, 0892
PASTURE	0540, 0460
OTHER	0000, 0001, 0002, 0003, 0005, 0050, 0053, 0054, 0100, 0101, 0323, 0400, 0410, 0420, 0422, 0425, 0470, 0500, 0502, 0510, 0520, 0547, 0555, 0560, 0561, 0570, 0811, 0812, 0820, 0850, 0851, 0860, 0925, 0102, 0004, 0080, 0081, 0401, 0480, 0530, 0550, 0554, 0556, 0557, 0558, 0559, 0567, 0580, 0780, 0810, 0862