

BEFORE THE CITY COUNCIL OF THE CITY OF FORT BRAGG

**AN ORDINANCE AMENDING CHAPTER
3.30 OF THE MUNICIPAL CODE
REGARDING THE FIRE EQUIPMENT
ACQUISITION TAX**

ORDINANCE NO.

WHEREAS, the effectiveness of the Ft. Bragg Fire Department is critically important to the City and its residents; and

WHEREAS, the Ft. Bragg Fire Department relies on fire engines and other equipment to perform its duties; and

WHEREAS, the City has traditionally funded the acquisition of fire equipment with a fire equipment acquisition tax that is collected annually on the property tax rolls pursuant to Chapter 3.30 of the Municipal Code; and

WHEREAS, the fire equipment acquisition tax has been approved by the City's voters at elections in 1983, 1994, 2004, and 2014; and

WHEREAS, at each election, more than two-thirds of the voters casting votes on the fire equipment acquisition tax measure chose to approve the tax; and

WHEREAS, the voters traditionally have approved the fire equipment acquisition tax to be levied only for a fixed period of years; and

WHEREAS, the People of the City of Ft. Bragg desire to reauthorize the fire equipment acquisition tax for ten years.

NOW, THEREFORE, the People of the City of Ft. Bragg ordain as follows:

Section 1. The Fort Bragg Municipal Code Chapter 3.30 is hereby amended and restated in its entirety as follows:

"Chapter 3.30

FIRE EQUIPMENT ACQUISITION TAX

Sections:

- 3.30.010 Short title and purpose.
- 3.30.020 Authorization to levy special fire equipment acquisition tax.
- 3.30.030 Use of tax proceeds and accountability measures.
- 3.30.040 Collection.
- 3.30.050 Unexpended residue.
- 3.30.060 Duration.
- 3.30.070 Amendment.

3.30.010 SHORT TITLE AND PURPOSE

This chapter may be referred to as the City of Ft. Bragg Fire Equipment Acquisition Tax Ordinance. The purpose of this chapter is solely to raise funds for the specific purpose set forth in this chapter and not for regulation. The dedicated parcel tax imposed by this subchapter is neither an ad valorem tax on real property nor a transaction or sales tax on the sale of property.

3.30.020 IMPOSITION OF SPECIAL TAX.

A. There is hereby imposed an annual Fire Equipment Acquisition Tax on each parcel of real property within the City, exempting only those parcels which the City lacks the authority to tax.

B. The rate of the Fire Equipment Acquisition Tax shall be \$50 per parcel per year.

3.30.030 USE OF TAX PROCEEDS AND ACCOUNTABILITY MEASURES.

A. Proceeds of the Fire Equipment Acquisition Tax shall be used solely for the acquisition of fire equipment for use by the Ft. Bragg Fire Department.

B. To ensure that the proceeds are used only for this authorized purpose, such proceeds shall be accounted for and paid into a special fund or account designated for this purpose.

C. The City Treasurer shall file a report with the City Council at least once a year stating the amount of funds collected and expended and the status of the acquisition of fire equipment.

3.30.040 COLLECTION.

A. The City Council shall annually approve, by resolution, the collection of the Fire Equipment Acquisition Tax.

B. Except where the City Council provides otherwise, the Fire Equipment Acquisition Tax shall be collected on the property tax roll in the same manner and subject to the same penalties and interest as other taxes collected by Mendocino County on behalf of the City. The County may deduct its reasonable costs incurred for the service before remittal of the balance to the City.

3.30.050 UNEXPENDED RESIDUE.

Unexpended residue of any money raised by the City under this chapter in any fiscal year may only be used in a succeeding year for the purposes stated in this chapter.

3.30.060 DURATION.

A. The initial levy of the Fire Equipment Acquisition Tax imposed by his chapter shall be in fiscal year 2027-28.

B. The final year of the levy shall be fiscal year 2036-37.

3.30.070 AMENDMENT.

The City Council may amend this chapter; however voter approval by a two-thirds vote of the electorate is required for any amendment that would (a) increase the rate of the Fire Equipment Acquisition Tax; (b) extend the levy of the tax beyond fiscal year 2036-37; or (c) change the permitted uses of tax proceeds.

Section 2. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of the chapter.

The foregoing Ordinance was approved by the People of the City of Ft. Bragg at the November 3, 2026 General Municipal Election.

JASON GODEKE
Mayor

Attest:

Diana Paoli
City Clerk