

RESOLUTION NO. 5039-2026

A RESOLUTION OF THE FORT BRAGG CITY COUNCIL SUBMITTING A MEASURE TO THE VOTERS AT THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION, REITERATING THE CITY'S REQUEST THAT THE ELECTION BE CONSOLIDATED WITH OTHER ELECTIONS HELD ON THAT DATE AND TAKING CERTAIN RELATED ACTIONS

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 for the Ft. Bragg Fire Department through 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 measure chose to approve the tax; and

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

WHEREAS, the City Council desires that the tax be reauthorized for an additional ten years at a new rate; and

WHEREAS, pursuant to the California Constitution, voter approval is required to impose, increase or extend a tax; and

WHEREAS, by prior resolution, the City Council has called a General Municipal Election for November 3, 2026; and

WHEREAS, by prior resolution, the City Council has requested that the General Municipal Election be consolidated with other elections held on the same date; and

WHEREAS, the City Council desires to submit to the voters at the General Municipal Election an ordinance extending the fire equipment acquisition tax.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fort Bragg does hereby resolve, declare, determine and order as follows:

1. The recitals set forth above are true and correct.
2. Pursuant to Section 9222 of the Elections Code and Section 53724 of the Government Code, the ordinance attached hereto as Exhibit "A" and incorporated herein by reference, (the "Proposed Ordinance") shall be submitted to the voters at the November 3, 2026 General Municipal Election (the "Election").
3. The question submitted regarding the Proposed Ordinance shall appear on the ballot as follows:

Fort Bragg Fire Protection Measure. To maintain reliable local fire protection services; replace aging fire engines and emergency response equipment; keep funds locally controlled and unavailable for State use; and require annual audit and public reporting, shall the City of Fort Bragg authorize a \$50 annual parcel tax for 10 years, generating approximately \$123,900 annually?	Yes
	No

4. Adoption of this measure requires a two-thirds vote of those voting on the matter. The type of tax, rate of tax, and manner of collection are set forth in the Proposed Ordinance.
5. The City Clerk is instructed to transmit the Proposed Ordinance to the City Attorney along with a request that an impartial analysis be prepared pursuant to Elections Code Section 9280.
6. The City Council reiterates its prior call and order of the Election to be held in the City of Fort Bragg, California, on Tuesday, November 3, 2026.
7. The ballots to be used at the election shall be in form and content as required by law.
8. The City Clerk is authorized, instructed, and directed to coordinate with the Mendocino County Elections Office to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the Election.
9. The polls for the election shall be open at seven o'clock a.m. on the date of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, pursuant to Elections Code Section 10242, except as provided in Elections Code Sections 14212 and 14401.
10. In all particulars not recited in this Resolution, the Election shall be held and conducted as provided by law for holding municipal elections.
11. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the Election in time, form and manner as required by law.

12. The City Council authorizes the City Clerk to take any necessary actions to administer the Election. All reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.
13. The City Council reiterates its request, pursuant to the requirements of Elections Code Section 10403, that the Board of Supervisors of the County of Mendocino consent and agree to the consolidation of the Election with the Statewide General Election on Tuesday, November 3, 2026.
14. The County Elections Department is authorized to canvass the returns of the General Municipal Election. The Election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The Election will be held and conducted in accordance with the provisions of law regulating the statewide election, including, without limitation Elections Code Section 10418.
15. The Board of Supervisors is requested to issue instructions to the Mendocino County Elections Department to take any and all steps necessary for the holding of the consolidated election.
16. The City recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for all costs.
17. The City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the Mendocino County Elections Office.
18. Pursuant to Section 9282 of the Elections Code of the State of California, the City Council, or any member or members of the City Council authorized by the body, or any individual voter who is eligible to vote on the measure or bona fide association of citizens, or any combination of voters and associations, may file a written argument, not to exceed 300 words in length, accompanied by the printed name(s) and signature(s) of the person(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers, for or against the measure. In the event that more than one argument for or against a measure is timely submitted, the City's elections official shall give preference and priority first, to arguments submitted by member(s) of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth in Section 9287 of the Elections Code.
19. Members of the City Council are authorized to submit a written argument in support of the measures submitted to the voters by this Resolution.
20. The City Council elects to authorize rebuttal arguments pursuant to Elections Code Section 9285. When the City's elections official has selected the arguments for and against the measure to be printed and distributed to the voters, the elections official shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The author or a majority of the authors of an argument relating to the foregoing city measure may prepare and

submit a rebuttal argument not to exceed two hundred and fifty (250) words in length. A rebuttal argument may not be signed by more than five (5) authors. The rebuttal arguments shall be filed with the City Clerk not more than ten (10) days after the final date for filing direct arguments. Rebuttal arguments shall be printed in the same manner as direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

21. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

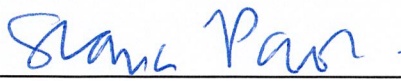
The above and foregoing Resolution was introduced by Councilmember Peters, seconded by Vice Mayor Rafanan, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 22nd day of June, 2026, by the following vote:

AYES: Councilmembers Peters, Hockett, Albin-Smith, Vice Mayor Rafanan, and Mayor Godeke.
NOES: None.
ABSENT: None.
ABSTAIN: None.
RECUSED: None.



JASON GODEKE
Mayor

ATTEST:



Diana Paoli
City Clerk

Attachment "A"
Proposed Ordinance

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 this 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**