

**ORDINANCE NO. 2026-1**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
MUIR BEACH COMMUNITY SERVICES DISTRICT APPROVING  
AND ADOPTING THE LEVY OF A SPECIAL TAX ON THE  
REAL PROPERTY LOCATED WITHIN THE DISTRICT FOR FIRE  
PROTECTION AND RELATED PURPOSES**

**WHEREAS**, the Muir Beach Community Services District (“District”) has been empowered by its voters to supply fire protection to District residents; and

**WHEREAS**, the increasing costs of operations and capital acquisitions for fire protection services, along with the increasing governing agency requirements and the expiration of the previously approved 2016-07-13 ten-year fire tax measure, has caused the District to seek to renew the fire tax as an essential source of supplementary funds to support critical fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades; and

**WHEREAS**, fire protection services and the maintenance and improvement of the equipment and facilities required to provide such services are of benefit to all parcels within the District to which they are made available, whether or not the service is actually used, in part because such services increase the value of the land, improvements, and their possible future uses and by reducing the risk of their destruction by fire; and

**WHEREAS**, pursuant to District Ordinance No. 2016-07-13, each parcel within the District currently pays two hundred (\$286.00) dollars per year for fire protection; and

**WHEREAS**, the current tax collected pursuant to Ordinance No. 2016-07-13 expires on June 30, 2026; and

**WHEREAS**, the Board now desires to increase the funds available for fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades.

**NOW, THEREFORE THE BOARD OF DIRECTORS OF MUIR BEACH  
COMMUNITY SERVICES DISTRICT DOES ORDAIN AS FOLLOWS:**

**SECTION 1: Purpose and Intent.** The purpose and intent of the Board of Directors of Muir Beach Community Services District (“Board”) with respect to the special tax is: To continue an established and stable source of supplementary funds to provide critical funding for fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades.

**SECTION 2: Tax Imposed.** Land parcels to be assessed under this Ordinance shall be defined as any parcel of land, developed or undeveloped, wholly or partially located

within the District, for which the County Assessor of Marin County assigned an assessor's identification number, provided, however, that any such parcels which are contiguous and held under identical ownership, may, upon approval of an application of the owners thereof to this Board, be treated as a single parcel for purposes of this special tax. The special tax of three hundred eighty-six (\$386.00) dollars shall be levied per annum for a period of ten (10) years, beginning FY 2026-2027 and continuing through FY 2035-2036, on each parcel as defined in this Section 2.

**SECTION 3: Exemption from Special Tax.** Any owner of a parcel used solely for owner-occupied single-family residential purposes and whose household income is Eighty Percent (80%) and below of median income for Marin County residents, may obtain an annual exemption for the special tax upon approval of an annual application of such owner submitted to the Muir Beach Community Services District.

**SECTION 4: Inflation Adjustment.** The special tax amount shall increase automatically annually commensurate with the annual percentage increase to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers ("CPI") for the preceding calendar year.

**SECTION 5: Increase of Appropriations Limit.** Pursuant to the provisions of Article XIII-B of the California Constitution, the appropriations limit of the Muir Beach Community Services District is hereby increased by an amount equal to the special taxes imposed by this ordinance for a period of ten (10) years.

**SECTION 6: Tax Rate.** The Board shall determine annually, based on a budget recommended to it, whether the basic tax rate shall be revised to reflect changes in charges and costs. If the Board determines that the basic tax rate shall be revised at a rate lower than set forth in Section 2 and 4 hereof, it shall so revise said rate by resolution passed by a simple majority of the Board.

**SECTION 7: Method of Collection.** The special tax imposed by this ordinance is due from every person who owns a parcel within the Muir Beach Community Services District and as reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Marin County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall constitute a debt to the Muir Beach Community Services District. Marin County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to Muir Beach Community Services District.

**SECTION 8: Delinquency.** To any amount of the special tax created by this Ordinance which becomes delinquent, the Marin County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

**SECTION 9: Effective Date.** This Ordinance shall not become effective unless approved at the June 2, 2026 election by a two-thirds (2/3) majority of the voting registered voters within the District. This Ordinance shall become effective immediately upon the voter approval.

**SECTION 10: Ten Year Tax.** When approved by the voters this Ordinance shall remain in effect for a period of ten (10) years.

**SECTION 11: Invalidity.** If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the Board hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

**SECTION 12: Adoption and Publication.** This Ordinance shall be introduced at least five (5) days prior to the Board meeting at which this Ordinance is to be adopted by the Board. The full text of this Ordinance shall also be published once within fifteen (15) days after this Ordinance's passage by the Board, along with the names of the board members voting for and against the same, in the Point Reyes Light, a newspaper of general circulation published in the County of Marin.

**SECTION 13: Posting.** The District shall post a certified copy of the full text of this Ordinance, as adopted by the Board, along with the names of the board members voting for and against the Ordinance.

**SECTION 14: Effective Date.** This Ordinance shall not be considered effective unless and until it is approved by two-thirds (2/3) of the voters voting upon this measure at an election to be held June 2, 2026.

**PASSED, APPROVED, AND ADOPTED** this 25th day of March, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Steve Shaffer, President  
Board of Directors  
Muir Beach Community Services District

ATTEST:

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Mary Halley, District Manager