

RESOLUTION NO. 2026-1

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MUIR BEACH COMMUNITY SERVICES DISTRICT:
PROPOSING A SPECIAL TAX FOR FIRE PROTECTION, INCLUDING
FIREHOUSE MAINTENANCE, EMERGENCY PREPAREDNESS AND
EQUIPMENT UPGRADES, ESTABLISHING A DATE FOR ELECTION,
ADOPTING INTENDED BALLOT LANGUAGE, ORDERING THE
CONSOLIDATION OF SAID ELECTION, REQUESTING ELECTION SERVICE
BY THE MARIN COUNTY ELECTION DEPARTMENT, PROPOSING AN
ORDINANCE, ADOPTING A METHOD FOR NOTICING SAID ORDINANCE
AND DIRECTING THAT THE NOTICE BE POSTED, PUBLISHED AND
MAILED.**

WHEREAS, the Muir Beach Community Services District Board (“Board”) is the governing Board of the Muir Beach Community Services District; and

WHEREAS, the Board determines that it is in the best interest of property owners within the Muir Beach Community Services District to place a levy on parcels to provide critical funding for fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades; and

WHEREAS, the Board has the authority to levy a special tax contingent upon approval by the voters of the Muir Beach Community Services District; and

WHEREAS, the Board proposes to impose a special tax in the amounts specified below beginning fiscal year 2026-2027 and continuing through fiscal year 2035-2036; and

WHEREAS, the tax rate will increase annually commensurate with the annual percentage increase to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers (“CPI”); and

WHEREAS, it is the intention of this Board that an Ordinance imposing the special tax should be submitted to the voters of the Muir Beach Community Services District; and

WHEREAS, said Ordinance may be adopted by the Board after notice and public hearing, and it is the desire of this Board to give notice of said Ordinance.

NOW, THEREFORE, BE IT RESOLVED that this Board hereby proposes an Ordinance to impose a special tax intended to establish a stable source of supplementary funds to provide critical funding for fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades, of three hundred eighty-six (\$386.00) dollars per year to raise \$61,374 annually with an annual CPI adjustment on

each parcel within the Muir Beach Community Services District. Such special tax would commence immediately upon voter approval.

1. **IT IS FURTHER RESOLVED** that this Board hereby calls for an election be held and conducted in the manner prescribed in Elections Code Sections 10002 and 10418 on June 2, 2026, at which election the issue to be presented to the voters of the Muir Beach Community Services District is as follows:

“ADOPTION OF ORDINANCE No. 2026-1 TO IMPOSE A SPECIAL TAX FOR FIRE PROTECTION, INCLUDING FIREHOUSE MIANTENANCE AND EMERGENCY PREPAREDNESS, IN THE MUIR BEACH COMMUNITY SERVICES DISTRICT

To provide critical funding for fire protection services, including firehouse maintenance, emergency preparedness and equipment upgrades, shall Muir Beach CSD Ordinance No. 2026-1, which imposes an annual \$386.00 parcel tax for 10 years, with the amount of \$61,374 to be raised annually, and with annual CPI adjustment, be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter approved tax?”

2. **IT IS FURTHER RESOLVED** that the proceeds for the special tax be applied only to the specific purposes stated above.

3. **IT IS FURTHER RESOLVED** that a “parcel” 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 has 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.

4. **IT IS FURTHER RESOLVED** that any owner of a parcel used solely for owner-occupied single family residential purposes and whose household income is Eighty Percent (80%) and below median household income for Marin County residents may obtain an exemption for the special tax upon approval of an application of such owner submitted to the District.

5. **IT IS FURTHER RESOLVED** that the special tax shall be deemed established and shall be in effect beginning with the 2026-2027 fiscal year upon certification of the election results evidencing approval by at least two-thirds of the registered voters voting thereon.

6. **IT IS FURTHER RESOLVED** that pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860, any judicial action or proceeding to attack, review, set aside, or annul this special tax, if approved by the voters, shall be commenced within 60 days of the effective date of this resolution.

7. **IT IS FURTHER RESOLVED** that this Board hereby orders that said election shall be consolidated with the Primary Election scheduled on June 2, 2026.

8. **IT IS FURTHER RESOLVED** that this Board hereby authorizes and directs the Elections Department to provide all necessary election services and canvas the results of said election.

9. **IT IS FURTHER RESOLVED** that rebuttal shall be received to ballot arguments made by this Board on behalf of said Ordinance No. 2026-1.

10. **IT IS FURTHER RESOLVED** that the time for public hearing on the Ordinance No. 2026-1 is hereby established as Wednesday, March 25, 2026 at 7:15 PM at the regularly scheduled board meeting conducted via teleconference and in accordance with Brown Act, or soon thereafter as the matter may be heard.

11. **IT IS FURTHER RESOLVED** that the Clerk of this Board is hereby directed to publish a notice set forth below in a newspaper of general circulation published in the County of Marin at least once fifteen (15) days prior to March 25, 2026.

12. **IT IS FURTHER RESOLVED** that the Clerk of this Board shall cause to be posted copies of the aforesaid notice in three (3) public places in the Muir Beach Community Services District. Said notices to remain continuously posted.

13. **IT IS FURTHER RESOLVED** that the Notice to be given shall be substantially in the following form:

“NOTICE ON PROPOSED TAX ORDINANCE

NOTICE IS HEREBY GIVEN that on Wednesday, March 25, 2026 at 7:15 PM at the regularly scheduled board meeting conducted via teleconference and in accordance with Brown Act, or soon thereafter as the matter may be heard, the Board of Directors of the Muir Beach Community Services District will consider the adoption of an ordinance which will, if adopted by the Board, and confirmed by two-thirds (2/3) of the votes cast by the voters of the Muir Beach Community Services District, impose a special tax for fire protection, including firehouse maintenance and emergency preparedness within the Muir Beach Community Services District.

NOTICE IS FURTHER GIVEN that the Ordinance will further provide for the method of collection of said tax and for reasonable costs for collection of such tax.

NOTICE IS FURTHER GIVEN that persons desiring to address the Board regarding the proposed Ordinance should attend the hearing at

the above meeting on the date and time indicated, or if they wish to comment on the proposed Ordinance in writing, that they do so no later than 5:00 PM on March 25, 2026.”

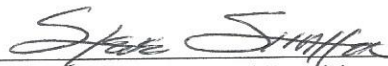
PASSED AND ADOPTED at the adjourned meeting of the Board of Directors of the Muir Beach Community Services District held this 21st day of January, 2026 by the following vote:

AYES: Hills, Lam, Shaffer, Taylor, Tede

NOES: None

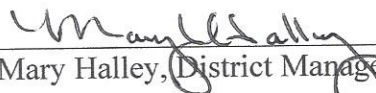
ABSENT: None

ABSTAIN: None



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

ATTEST:



Mary Halley, District Manager