



## **TITLE**

Fire Mitigation Fee

## **RECOMMENDATION**

Adopt a Resolution Increasing the 1986 Mitigation Fee for Fiscal Year 2026-2027 by the Change in the Consumer Price Index for the Year ended April 2026 by an increase of 3.8 percent.

## **CONTACT**

Cliff Campbell, Acting Fire Chief

## **BACKGROUND & ANALYSIS**

In November 1986, the voters approved a mitigation fee which is actually an assessment to help pay for Fire District facilities and apparatus. This revenue measure was needed due to the combination of the passage of Proposition 13 (Article XIII of the State Constitution), which severely reduced the District's tax base and the needs in future years based on projected construction of residential and commercial development. The Fire Mitigation Fee is a one-time tax (which is now properly characterized as an assessment) which is levied upon property owners who construct and occupy any residential, commercial or industrial building located within the District. The assessment is calculated based on the square footage of the structure.

Pursuant to the 1986 Mitigation Fee Resolution 86-5, Section 4, Paragraph K, the Board of Directors shall review and adjust the rate each year according to the changes in the Consumer Price Index (CPI). For the year ending April 2026, the CPI index for the San Francisco/Oakland/San Jose increased 3.8% percent. The increase is applicable to all building permits issued beginning July 1, 2026.

## **FISCAL IMPACT**

When the percentage increase in the CPI is applied, the assessment is increased as follows:

Assessment Rate per Square Foot

## **BOARD PRIORITY PROGRAMS AND PROJECTS**

Public Safety: "Ensure American Canyon remains a safe community"

## **ENVIRONMENTAL REVIEW**

The approval of the proposed resolution is not subject to the California Environmental Quality Act ("CEQA") pursuant to Section 1560(c)(2) because the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment; and Section 15060(c)(3) because the activity is not a project as defined in Section 15378(b)(4) of the CEQA Guidelines, California Code of Regulations, Title 14 Chapter 3 because it is a governmental financing mechanism that has no potential for resulting in physical change to the environment, directly or indirectly. In addition, the resolution is not a project under CEQA Regulation Section 15061(b)(3) because it has no potential for causing a significant effect on the environment.

Additionally, in September 1997, District Counsel completed a Prop. 218 analysis and confirmed that no additional CEQA study or Public Hearing needs to be conducted when confirming the annual increase.

## **ATTACHMENTS:**

1. [Resolution 2026-16 Mitigation Fee Increase](#)
2. [April 2026 CPI](#)