



AMERICAN CANYON FIRE PROTECTION DISTRICT
BOARD AGENDA
JUNE 23, 2026

STAFF REPORT
CONSENT
ITEM NUMBER: 6.

TITLE

Fire Service Fee Special Tax

RECOMMENDATION

Adopt a Resolution approving the annual cost-of-living increase to the District Fire Service Fee Special Tax consistent with District Ordinance 2013-01 and confirming the Fire Service Fee Assessments of \$945,507.86 for Fiscal Year 2026/2027.

CONTACT

Cliff Campbell, Acting Fire Chief

BACKGROUND & ANALYSIS

At the June 1980 general election, a ballot measure designated as Measure B was approved by 76% of the voters of the then-independent District to provide supplemental funding for fire protection and emergency services in the District subsequent to the passage of Proposition 13 in 1978.

The Fire Service Fee is apportioned to all parcels in the District based on the associated demand for fire protection services; and is applied on a “per equivalent dwelling unit” basis, or “EDU.” On July 20, 2013, the District Board enacted Ordinance 2013-01 to clarify and implement the provisions of Measure B. The District subsequently filed a validation action, American Canyon Fire Protection District v. All Persons Interested in the Matter of the Validity of the American Canyon Fire Protection District Ordinance No. 2013-1 Confirming Special Tax for Fire Services, Napa Superior Court Case No. 26-62587, which resulted in a Judgement on January 22, 2014 which confirmed the validity of Ordinance 2013-01.

Ordinance 2013-01 provides for an annual cost-of-living increase for the Fire Service Fee. This inflationary adjustment is based on the change in the California Consumer Price Index from February to February of each year. The District has retained Capitol Public Finance to determine the annual adjustment for FY 2026-2027, Attachment 2.

Consistent with that determination, it is recommended that the Fire Service Fee be increased by the cost-of-living adjustment of 2.89%. If approved, the Fire Service Fee would increase by \$3.44, from \$119.28/EDU to \$122.72/EDU.

The District Ordinance requires the Fire Chief to compile a list of “Fire Service Fees” for both secured and unsecured properties/mobile homes in the District. The list is updated each year to reflect any new construction or parcel splits. The parcel listings are attached for review. After review of the fee listing, the Board confirms the assessments by resolution, which is then submitted to the Napa County Auditor-Controller. For secured property, the Auditor-Controller includes the annual assessments on the property tax bill.

For unsecured properties/mobile homes, Wittman Enterprises will continue to provide billing and collection services for the Fire Service Fee. Wittman Enterprises prepares and mails individual invoices, processes payments, and manages collection activities on behalf of the District.

The District transitioned this service from Napa County Collections to Wittman Enterprises in Fiscal Year 2025-26 after Napa County significantly increased its annual collection fee. Wittman Enterprises provides the service at a substantially lower cost, enabling the District to retain a greater portion of Fire Service Fee revenues while maintaining efficient collection and customer service functions.

The attached Fire Service Fee assessment listings for Fiscal Year 2026-2027 total \$914,689.30 for secured property and \$30,818.56 for unsecured properties/mobile homes, for a total assessment of \$945,507.86.

In accordance with District Ordinance 2013-01, a hearing of the “Fire Service Fee Board of Review” will be noticed subsequent to Board approval of the annual listing for any property owner wishing to challenge their annual assessment.

FISCAL IMPACT

If approved, the proposed Fire Service Fee of \$122.72/EDU is expected to generate operating revenue of \$945,507.86 for fiscal year 2026-2027. Adopting the annual inflationary adjustment will maintain parity between Fire Service Fee and increases in the cost of providing fire protection and emergency services, consistent with Ordinance 2013-01.

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 15060(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 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.

ATTACHMENTS:

[Resolution 2026-22 FSF.pdf](#)

2. [2026-27 Taxroll](#)

3. [FY26-27 Unsecured _Mobile Home](#)