



**Tracy Rural County
Fire Protection District**

Agenda Item 4.2

STAFF REPORT

Meeting: Regular Meeting
Date: June 09, 2026
To: Board of Directors
Prepared by: Raychel Jackson, District Clerk
Approved by: Craig Miller, Chairperson

Re: Approve Resolution 2026-11 Setting the Tax Rate Under Government Code §53978 for Fiscal Year 2026-2027

RECOMMENDATION

Action Item Non-Action Item

It is recommended that the Board of Directors approve setting the special tax rate for Fiscal Year 2026–27 in accordance with California Government Code §53978 and San Joaquin County Ordinance R-83-895.

BACKGROUND

Each year, pursuant to California Government Code §53978, the District is required to adopt, by resolution, a special tax rate for the upcoming fiscal year. This tax is levied under the authority of San Joaquin County Ordinance R-83-895 and supports the operational and capital needs of the Tracy Rural County Fire Protection District.

DISCUSSION

The special tax is collected by the County of San Joaquin in the same manner and at the same time as other property-related taxes. It is in addition to the annual property tax rate otherwise authorized by law.

Revenue generated from the special tax is designated for the District’s essential services, including but not limited to:

- Fire protection and prevention operations
- Emergency medical response services
- Acquisition, operation, and maintenance of fire suppression equipment and apparatus
- Construction and maintenance of fire facilities and other capital improvements

Approval of the special tax rate for FY 2026–27 ensures that the District can continue to meet service demands and maintain a high standard of emergency response and community safety.



Tracy Rural County Fire Protection District

FISCAL IMPACTS

None. Adoption of the tax rate enables the continuation of existing revenue streams and does not create a new fiscal obligation.

ATTACHMENTS

1. Resolution 2026-11 - Setting the Special Tax Rate for Fiscal Year 2026–27



Tracy Rural County Fire Protection District

Resolution No. 2026-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRACY RURAL COUNTY FIRE PROTECTION DISTRICT SETTING THE SPECIAL TAX RATE UNDER GOVERNMENT CODE SECTION 53978

WHEREAS, Government Code Section 53978 requires the District by Resolution set a Special Tax Rate fee under San Joaquin County Ordinance R-83-895; and

WHEREAS, The Tracy Rural County Fire Protection District Board of Directors resolves to set these charges without regard to property valuation for Fire Prevention and Fire Suppression as follows:

Residential dwelling, commercial residential, agriculture, Commercial, industrial, and the San Joaquin County River Club	\$0.03 per square foot
Vacant residential lots, vacant commercial lots, and mobile home lots	\$12.00 per parcel
Waste lands, berms and BOE property	\$10.00 per acre
Gas wells, hay barns and loafing barns	\$25.00 per parcel
Vacant industrial lots	\$250.00 per parcel
Poultry containment buildings	\$0.01 per square foot
Tire storage facilities and/or wood chip storage	\$1,500.00 per parcel

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Tracy Rural County Fire Protection District that:

The District does hereby authorizes setting the special tax rate under Government Code Section 53978;

Motion passed.

Passed, approved, and adopted this 9th day of June, 2026.

Craig Miller, Chairman of the Board

ATTEST:

Raychel Jackson, Clerk of the Board