



Board Agenda Item 35

DATE: May 12, 2026

TO: Board of Supervisors

SUBMITTED BY: Steven E. White, Director
Department of Public Works and Planning

SUBJECT: Resolution Initiating Benefit Assessment Proceeding for Fresno County Service Area No. 50 (Auberry Volunteer Fire and Emergency Medical Services)

RECOMMENDED ACTION(S):

Adopt and authorize the Chairman to execute Resolution initiating an assessment proceeding under Article XIII D of the California Constitution for a benefit assessment for fire protection and emergency medical services for County Service Area No. 50.

Approval of the recommended action will initiate a proceeding to impose a benefit assessment (assessment) for fire protection and emergency medical services in County Service Area No. 50 - Auberry Volunteer Fire and Emergency Medical Services (CSA 50). If the proceeding is initiated, a public hearing will be held on June 30, 2026, at 9:30AM, or as soon after as practicable, to conduct a majority protest hearing under Proposition 218, so that property owners within CSA 50 may indicate their support for, or opposition to, the proposed assessment.

A detailed Engineer's Report supporting the assessment is on file with the Clerk of the Board. Exhibit A of this agenda item is a map of CSA 50, showing the parcels that would be affected by the proposed assessment. This item pertains to a location in District 5.

ALTERNATIVE ACTION(S):

There is no viable alternative action as the costs of providing fire protection and emergency medical services exceed available revenues, and reserves are being depleted.

FISCAL IMPACT:

There is no Net County Cost associated with the recommended action. All costs, including administrative and staff cost, associated with the assessment proceeding are paid for by the benefitted properties within CSA 50.

DISCUSSION:

Background

CSA 50 provides fire protection and emergency medical services to the Auberry community and surrounding areas through the Auberry Volunteer Fire Department (AVFD). CSA 50 contains approximately 1,229 parcels and 1,093 Equivalent Dwelling Units (EDUs).

The last Proposition 218 proceeding for CSA 50 was conducted in 2007, at which time an annual service charge of \$92.26 per EDU was approved. That charge has not been adjusted for inflation or increased operating costs. Rising personnel, equipment, operations, and regulatory compliance costs have resulted in expenditures exceeding revenues for multiple years. Reserve levels are depleted and insufficient to sustain operations or comply with Board-mandated reserve policies.

On April 23, 2026, Department of Public Works and Planning staff met with CSA 50 community members to discuss the fiscal condition of the District and the need to initiate a Proposition 218 proceeding to fund essential emergency services. Staff informed community members that documents would be prepared recommending initiation of a Proposition 218 proceeding to levy a benefit assessment designed to generate revenue sufficient to maintain reliable service levels, rebuild reserves, and support essential emergency response capability. Department staff will meet with CSA 50 residents again on June 10, 2026, to review the proposed assessment and associated Proposition 218 procedures.

Proposed Assessment

The proposed CSA 50 annual benefit assessment is designed to recover the following costs:

- Fire protection and emergency medical response services;
- Costs associated with administering assessments, financial audit requirements, liability insurance and other administrative costs;
- An operations and maintenance reserve; and
- Replacement and modernization of essential emergency response equipment.

The calculation of the proposed assessment in the Engineer's Report begins with the total annual cost of services and required reserves. Costs are allocated to parcels in proportion to their assigned EDUs to reflect proportional special benefit. One EDU represents the special benefit conferred upon a single-family home; other land uses are assigned EDUs in proportion to benefit factors.

The proposed annual assessment per EDU FY 2026-27 is \$113.84.

The maximum total annual amount of the proposed assessment for all assessed properties is \$124,436 in FY 2026-27. The proposed annual assessment for FY 2026-27 is \$113.84 per EDU, which is estimated to generate approximately \$124,427 in total assessment revenue.

Beginning in FY 2027-28, the assessment may be adjusted annually by an inflation factor not to exceed three percent (3%) per year.

Summary of the Proposition 218 Procedures

The process of levying the assessment on real property within CSA 50 must conform to the requirements of Proposition 218, California Constitution as Articles XIII C and XIII D. The particular requirements applicable to assessments are in Article XIII D, Section 4.

A notice, including an assessment ballot, will be mailed to all of the property owners within the District no later than 45 days before the public protest hearing scheduled for June 30, 2026.

Engineer's Report

The Engineer's Report is on file with the Clerk of the Board and available for public inspection in its entirety.

Assessment Ballot Measure

Owners of property within CSA 50 will be given the opportunity, in an assessment ballot proceeding, also called a “public protest proceeding,” to indicate their support for, or opposition to, the proposed annual benefit assessment for fire protection and emergency medical services.

Assessment Ballot Process

One assessment ballot per parcel within CSA 50, along with a detailed notice and related ballot instructions, will be mailed by the Clerk of the Board to the record property owners identified in the Engineer’s Report as receiving a special benefit from fire protection and emergency medical services. For an assessment ballot to be counted, it must be properly executed and delivered before or on the Board’s public hearing date of 9:30AM on June 30, 2026, as follows:

- (a) By U.S. mail so that it is received by the Clerk of the Board no later than 9:30AM on June 30, 2026; or
- (b) Delivered to the Clerk of the Board no later than 9:30AM on June 30, 2026; or
- (c) Delivered at the Board’s public hearing itself on June 30, 2026, before the close of public testimony during the hearing.

Assessment ballots will remain unopened and in the charge of the Clerk of the Board until they are opened and tabulated by the Board’s designated officials (e.g., Director of Public Works and Planning, or designees), after the conclusion of public testimony at the June 30, 2026, Board public hearing, assuming that the Board concludes the public hearing on that day.

Substitute ballots will also be made available for owners who previously returned their assessment ballot and wish to change or withdraw their assessment ballot. Assessment ballots will also be made available for owners who state they did not receive or lost their assessment ballot, or that their assessment ballot is unusable.

If more than one of the record owners of an identified parcel wishes to submit an assessment ballot, they may do so prior to the conclusion of public testimony at the Board’s public hearing, but only by using the County-provided co-owner assessment ballot for such purpose. Co-owner assessment ballots will indicate the amount of the proposed assessment to be imposed upon the identified parcel, but there shall be allocated to each properly completed and timely submitted co-owner assessment ballot the assessment in proportion to the respective record ownership interests or, if the ownership interests are not shown on the record, as established to the satisfaction of the Board by documentation provided by the record owner(s).

In either case, such co-owner assessment ballots and substitute assessment ballots, will be provided once the property owner executes an appropriate County request form, also to be made available upon request to the Clerk of the Board, to ensure orderly assessment ballot proceedings. Assessment ballots, substitute assessment ballots, and co-owner assessment ballots will have the same assessment ballot measure.

All properly completed and timely returned assessment ballots will be tabulated at the conclusion of the Board’s public hearing. The assessment shall not be imposed if the assessment ballots submitted in opposition to the proposed assessment exceed 50% of the validated ballots submitted.

Proposed Resolution to Initiate

Approval of the recommended action will initiate the process to impose an annual assessment for fire protection and emergency medical services. In general, by approving the resolution, the Board makes key findings, determinations, and authorizations as follows:

- (a) Describes the reason for the assessment and the parcels to be assessed.

- (b) States that an Engineer's Report is on file with the Clerk of the Board.
- (c) Declares the proposal to levy and collect assessments in CSA 50 for the cost of local fire protection and emergency medical services.
- (d) Authorizes and directs the Director of Public Works and Planning (Director) or designees, to prepare the assessment ballots and assessment ballot instructions, any materials for the change, withdrawal, or substitution of assessment ballots, including substitute assessment ballots and substitute assessment ballot instructions, any materials for co-owner assessment ballots, including co-owner assessment ballots, and any other forms and materials, as the Director, or designees, deem necessary or appropriate, with respect to the submission of assessment ballots by record property owners of the parcels to be assessed, under Section 53753 of the California Government Code.
- (e) Authorizes and directs the Director, or designee, to prepare a notice of the public hearing, and specifies that the notice shall also contain information required by Proposition 218, as well as an assessment ballot and assessment ballot instructions.
- (f) Authorizes and directs the Clerk of the Board to mail, postage prepaid, in the United States mail, no later than May 16, 2026, the notice to the record property owners of the parcels to be assessed. On the face of the envelope in which each notice is sent, there shall appear, in no smaller than 16-point bold type, the words "OFFICIAL BALLOT ENCLOSED." Upon the Clerk of the Board's completion of the mailing of the notices, the Clerk is directed to file with the Board an affidavit setting forth the time and manner of the compliance with the requirements of this resolution for mailing the notices.
- (g) Designates and authorizes the Director, or designees, who may be any employees of Department of Public Works and Planning that he appoints, to tabulate the assessment ballots submitted, and not withdrawn, in support of or in opposition to the proposed assessment. Each of those persons may, in their discretion appoint assistants, including, but not limited to, any employees of the County Administrative Office, including further any employees of the Office of the Clerk of the Board, to perform such tabulation of assessment ballots. The Board also finds and determines that each of such persons is an impartial person who does not have a vested interest in the outcome of imposing the proposed assessment proceeding.
- (h) Provides that if the Board imposes the proposed assessment, the resolution imposing the assessment shall provide that annual adjustments of up to 3% may be applied as stated in the Engineer's Report, until the assessment is reduced or terminated, or there is a new proceeding to increase any or all of the assessments. If new or increased assessments are proposed, the Board will comply with the notice, protest, and hearing procedures in Government Code Section 53753.
- (i) Provides that if the Board imposes the proposed assessment, the resolution imposing the assessment shall provide that the assessment will be collected annually at the same time, and in the same manner, and subject to the same penalties, as the general taxes of the County.
- (j) Provides that if the Board imposes the proposed assessment, the resolution imposing the assessment shall provide that the Director is authorized and directed to timely deliver, or cause their designee to timely deliver, to the Auditor-Controller/Treasurer-Tax Collector, for each fiscal year for which the assessment is levied by this resolution, a true and complete roll of the assessment in the amounts provided by Exhibit B to the levying resolution.
- (k) Provides that the Resolution shall take effect immediately upon its adoption.

REFERENCE MATERIAL:

BAI # 14, May 20, 2025

BAI # 12, August 19, 2003

ATTACHMENTS INCLUDED AND/OR ON FILE:

Exhibit A - Boundary Description and Map

Exhibit B - Assessment Roll

On file with Clerk - Resolution of Initiation

On file with Clerk - Engineer's Report

CAO ANALYST:

Maria Valencia