

# Renewal of the Parcel Tax Measures

Ross Valley Paramedic Authority

# Next Tax Cycle & Timeline



**ROSS VALLEY**  
Paramedic Authority

- The parcel tax funds about 50% of RVPA's operations (the other half is funded through transport revenues)
- The next tax cycle spans July 1<sup>st</sup>, 2027 to June 30, 2031 across all member agencies
- To guarantee funding, member agencies must seek voters' approval to renew their parcel tax measures at the November 2026 elections
- Cities and Towns need **Council approval** to work with the Elections Department's timeline for November ballot submission

# Tax Rates



- Tax rates are established based on today's projections of a 4-year budget for Fiscal Years 27-31
- Uncertainties include:
  - *Changes to Medicare and MediCal (potential decrease in transport revenues which represents about 50% of total revenues)*
  - *Changes in the structure / cost of service provision (Labor agreements, etc)*
  - *Inflation and other typical cost pressure*
- For these reasons:
  - *If cost projections change, tax rates can be lowered (“up to” language used) in any one year of the 4-year tax cycle, upon recommendation from the Board, while maintaining the equalization pattern*
  - *Staff does not recommend moving to a longer tax cycle at this time*
- Separately, the goal is to equalize the tax rates across all member agencies, which receive the same level of service
- This means equalizing the rates and the applicable square footage for nonresidential uses across the service area

# Equal Service = Equal Tax

Tax cycle	FY	Corte Madera tax rate (\$) *	\$ increase	% budget increase net of Assessor's fee	Rest of RVPA tax rate (\$) **	\$ increase	% budget increase net of Assessor's fee	Difference Corte Madera - RVPA (\$)
Remaining current tax cycle	26-27	87	\$ 3.00	2.98%	103.5	\$ 3.00	2.49%	16.5
Next tax cycle	27-28	Up to \$94.50	\$ 7.50	8.33%	Up to \$107.50	\$ 4.00	2.90%	13.00
	28-29	Up to \$102.25	\$ 7.75	7.67%	Up to \$111.00	\$ 3.50	2.79%	8.75
	29-30	Up to \$110.00	\$ 7.75	7.09%	Up to \$114.50	\$ 3.50	2.70%	4.50
	30-31	Up to \$117.75	\$ 7.75	6.59%	Up to \$118.00	\$ 3.50	2.62%	0.25

Table shows per residential parcel and 1,000 sq ft of nonresidential floor area

# Tax Rates

- Equalizing the threshold for square footage of nonresidential floor area from 1,500 sq ft to 1,000 sq ft to match Corte Madera's current threshold would result in an increase in revenue of approximately 4% (\$90,000 at the current FY 26-27 tax rate of \$103.50)
- Example of nonresidential tax:
  - 10,000 sq ft at today's rate of \$100.50, using 1,500 sq ft threshold = \$670 in tax
  - Same 10,000 sq ft at today's rate of \$100.50, using 1,000 sq ft = \$1,005 in tax
- Difference:
  - Increase in tax revenue to RVPA of \$335 for the same floor area at the same rate

# Recommendation



It is recommended that the Town Council adopt Resolution No. 2637 calling the November 3, 2026, calling for an election for renewal of the Ross Valley Paramedic Authority (“RVPA”) four-year special parcel tax for 2027-2031 and requesting the Marin County Board of Supervisors consolidate the election with the Statewide General Election, in accordance with Elections Code §10002 and §10418.