RESOLUTION 25-2026
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT ACCEPTING OF THE RESULTS OF THE GROVELAND COMMUNITY SERVICES DISTRICT FIRE PROTECTION ANDEMERGENCY RESPONSE SERVICES ASSESSMENT

WHEREAS, the Groveland Community Services District ("District") has experienced ongoing challenges in funding fire protection and emergency response services, which have been discussed over several years through Board meetings and in the Management's Discussion and Analysis section of the District's annual audited financial statements; and

WHEREAS, the District has evaluated available revenue options to address the funding shortfall, including Development Impact Fees for new development, the establishment of Community Facilities Districts for qualifying commercial developments, and service fees where appropriate; and

WHEREAS, the District supported Tuolumne County's Measure X in 2022 and Measure Z in 2024, both of which proposed a countywide sales tax to support essential public services, but neither measure was approved by the voters; and

WHEREAS, in January 2026, the District entered into an agreement with SCI Consulting Group to evaluate the Fire Department's service levels, costs, and long-term financial sustainability and to prepare an Engineer's Report for a proposed Fire Protection and Emergency Response Services Assessment; and

WHEREAS, on April 8, 2026, the Board of Directors accepted the Engineer's Report and adopted a Resolution Initiating Proceedings, Declaring Its Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, Providing Notice of Public Hearing, Authorizing the Mailing of Assessment Ballots, and Adopting Proposition 218 Assessment Ballot Proceedings Procedures; and

WHEREAS, District staff conducted public outreach by hosting community meetings on March 10, April 16, and May 14, 2026, to provide information regarding the proposed assessment and the future funding needs of the District's Fire Department; and

WHEREAS, assessment ballots and Notices of Public Hearing were mailed to all record property owners on May 7, 2026, in accordance with Article XIII D of the California Constitution and applicable provisions of the California Government Code; and

WHEREAS, the Public Hearing was held on July 8, 2026, at which time all ballots received prior to the close of the public hearing were tabulated; and

WHEREAS, twelve (12) ballots were determined to be invalid because they were not properly completed, including ballots that were unsigned, contained both "Yes" and "No" votes, contained no vote, or could not be verified due to illegible ownership or barcode information; and

WHEREAS, 1,151 ballots were determined to be valid, representing a total weighted assessment amount of $713,175.95, consisting of:

- Yes Votes: 633 ballots representing a weighted assessment amount of $281,722.08 (39.50%);
- No Votes: 882 ballots representing a weighted assessment amount of $431,453.87 (60.50%); and

WHEREAS, because the dollar value of weighted assessment ballots submitted in opposition exceeded the dollar value of weighted assessment ballots submitted in favor of the assessment, a majority protest existed pursuant to Article XIII D of the California Constitution, and the proposed assessment did not receive the approval necessary to be imposed; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Groveland Community Services District hereby:

1. Accepts and acknowledges the official tabulation of assessment ballots conducted at the July 8, 2026, Public Hearing.
2. Declares that the proposed Fire Protection and Emergency Response Services Assessment failed to receive the approval required under Article XIII D of the California Constitution due to the existence of a majority protest.
3. Directs that no assessment shall be levied pursuant to the Proposition 218 proceedings initiated by Resolution 09-2026.
4. Directs District staff to continue evaluating alternative funding options and operational strategies to maintain fire protection and emergency response services while addressing the District's long-term financial sustainability.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on August 12, 2026, by the following vote:
AYES: Directors Armstrong, Kwiatkowski, Swan, and Turney
NOES:
ABSENT: Director Mora
ABSTAIN:

APPROVE:

John Armstrong, Board President

ATTEST:

Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on June 17, 2026.
DATED: August 12, 2026

RESOLUTION 22-2026

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING LEVY OF THE GROVELAND COMMUNITY SERVICES DISTRICT, FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT FOR FISCAL YEAR 2026-27

WHEREAS, the Groveland Community Services District (the "District") Board of Directors (the "Board") on April 8, 2026, ordered the initiation of the proceedings for the formation of an assessment to be known as the Fire Protection and Emergency Response Services Assessment (the "Assessment"), for the purpose of financing the cost of improved fire suppression (also referred to as fire protection) services, as further described herein, for all the properties within the boundaries of the District as specified in the Engineer's Report prepared by the Assessment Engineer, SCI Consulting Group; and

WHEREAS, said Board adopted Resolution No. 09-2026 on April 8, 2026, a Resolution Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, and Providing for Notice of a Public Hearing and the Mailing of Assessment Ballots for the Groveland Community Services District, Fire Protection and Emergency Response Services Assessment within the boundaries of the District for the proposed Fire Protection and Emergency Response Services Assessment. The annual assessment rates for various types of real property within the proposed assessment, the total number of parcels to be assessed, and the total amount of annual assessment revenue is contained within the Engineer's Report; and

WHEREAS, said Board, with the adoption of Resolution No. 09-2026 further approved and filed an Engineer's Report, which includes: (1) a description of the increased fire protection and emergency response services to be funded with assessment proceeds; (2) an estimate of the annual cost of this service level increase including positions for additional personnel, equipment replacement and apparatus replacement described in the Engineer's Report; (3) a description of the assessable parcels of land within the District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a diagram and boundary map for the Assessment, and (6) a specification of the amount to be assessed upon various types of assessable land within the Assessment to fund the cost of improved fire protection and emergency response services. The Engineer's Report is incorporated herein by this reference; and

WHEREAS, said Board also adopted Resolution No. 10-2026 on April 8, 2026 a Resolution Adopting Proposition 218 Assessment Ballot Proceedings Procedures and its requirements; and

WHEREAS, said Board has provided a 45-day written mailed notice and ballot to each record owner of assessable parcels of real property located within the boundaries of the proposed Fire Protection and Emergency Response Services Assessment, as set forth on the Assessment Diagram and Boundary Map, of a public hearing which was held at a regular meeting of the Board of Directors on July 8, 2026, at 9:00 a.m., at the Groveland Community Resilience Center, 18986 Ferretti Road, Groveland, CA 95321 on the issue of whether the Fire Protection and Emergency

Response Services Assessment should be formed and assessments levied and collected as proposed in the Engineer's Report for fiscal year 2026-27 and for subsequent fiscal years; and

WHEREAS, the form of written mailed public notice of the public meeting contained the following information: (a) the total amount of assessments proposed to be levied within the Assessment for fiscal year 2026-27; (b) the assessment chargeable to each owner's parcel; (c) the duration of the proposed assessment; (d) the reason for the assessment; (e) the basis upon which the amount of the proposed assessment was calculated; (f) the date, time and place of the public hearing as specified in this resolution; and (g) a summary of the voting procedures and the effect of a majority protest. The form of the written mailed public notice also included an Assessment ballot by which each property owner could express their support or opposition to the proposed assessment. The ballot indicated that it must be returned before the conclusion of the public input portion of the public hearing that began on July 8, 2026 in order to be valid and counted, and that all assessment ballots received by the Board Secretary (the "Tabulator"), would be tabulated by Board Secretary; and

WHEREAS, pursuant to the provisions of California Constitution Article XIIID, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the Groveland Community Services District, Fire Protection and Emergency Response Services Assessment, have been received and tabulated, with assessment ballots weighted according to the proportional financial obligation of each affected parcel; and

WHEREAS, the assessment ballots were tabulated at the conclusion of the public hearing by the Board Secretary, as the impartial person designated by the District who does not have a vested interest in the outcome of the proposed assessment, and, because the Assessment Engineer participated in the engineering and informational outreach for the Assessment, the ballots were unsealed and tabulated in public view so as to permit all interested persons to meaningfully monitor the accuracy of the tabulation, consistent with Government Code Section 53753(e)(1); and

WHEREAS, any timely written objections to the assessment received by the deadline posted in the Notice of Public Hearing have been duly considered and a written response has been provided pursuant to Government Code Sections 53759.1 and 53759.2; and

WHEREAS, during the public hearing written protests and verbal protests were received, which the Board noted and has considered along with the other information received during the public hearing.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE GROVELAND COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1: The above recitals are true and correct.

Section 2: The canvass of the assessment ballots submitted by property owners is complete and certified by the Board Secretary, the Tabulator, and the votes cast are as follows:

Ballot Category	Number of Ballots	Weighted Assessment Amount	Weighted Percentage
Invalid Ballots	_________	$_____________	N/A
Valid Ballots Processed	_________	$_____________	100%
Yes Votes	_________	$_____________	_______%
No Votes	_________	$_____________	_______%

Section 3: **_________** assessment ballots were returned and received prior to the close of the public hearing that began on July 8, 2026. This represents a **_________** ballot return rate on the 3,547 ballots mailed. Of the assessment ballots returned, **_________** assessment ballots were declared invalid, in that they were either not marked with a "Yes" or "No", were marked with both a "Yes" and a "No", were not signed, or the property ownership and barcode information was illegible.

Section 4: A majority protest to exist must be equivalent to $**___________________**, based on the weighted assessment amount of the affected parcels that cast valid ballots. The weighted and proportional financial obligation of the affected parcels that cast valid ballots in opposition to the Fire Protection and Emergency Response Services Assessment was equivalent to $**______________________________**. As determined by ballots cast, as weighted according to the amount of assessment for each parcel, **________%** of the property owners cast ballots in opposition to the Fire Protection and Emergency Response Services Assessment. Since a majority protest, as defined by Article XIIID of the California Constitution, did not exist, this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

Section 5: The Final Engineer's Report for the Fire Protection and Emergency Response Services Assessment, together with the diagram and boundary map of the Assessment contained therein, and the proposed assessment roll for fiscal year 2026-27 are hereby confirmed and approved; and

Section 6: That based on the oral and documentary evidence, including the Engineer's Report, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several assessed lots and parcels of land within the Assessment will be specially benefited by the Services and Improvements (as described in the Engineer's Report) in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment from the Services to be financed with assessment proceeds; and

Section 7: That the Fire Protection and Emergency Response Services Assessment is hereby formed, and assessments consistent with the Engineer's Report are hereby levied, pursuant to provisions of the California Constitution Article XIIID; Section 13914 of the California Health & Safety Code; and Title 5, Division 1, Part 1, Article 3.6 of the California Government Code, "Fire Suppression Assessments", beginning with Section 50078; and

Section 8: That assessments for fiscal year 2026-27 shall be levied at the rate of FOUR HUNDRED SEVENTY-FIVE DOLLARS AND SIXTY-FOUR CENTS ($475.64) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2026-27, with estimated total annual assessment revenues as set forth in the Engineer's Report; and below is a chart of the rates for various types of properties; and

Property Type	Proposed Maximum Rate	Unit
Single Family	$475.64	each
Multi-Family	$226.74	per unit
Commercial / Industrial*	$933.81	per half acre
Storage*	$995.44	per half acre
Parking Lot	$17.99	each
Vacant	$72.46	each
Agriculture**	$9.02	per acre
Range Land & Open Space**	$3.17	per acre

**Commercial / Industrial / Office and Storage are assessed per half acre or portion thereof.*

***Agriculture and Range Land & Open Space are assessed per acre or portion thereof.*

Section 9: That Fire Protection and Emergency Response Services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered; and

Section 10: That the assessments shall be levied annually; and

Section 11: That the maximum authorized assessment rate may be increased each year by no more than five percent (5%); however, no automatic annual increase is guaranteed or required. The actual assessment rate levied in any fiscal year shall be determined by the Board of Directors based on the District's financial needs and the updated Engineer's Report, and may be less than the maximum authorized rate. The maximum authorized rate for any fiscal year shall not exceed the prior fiscal year's maximum authorized rate increased by five percent (5%); and

Section 12: Immediately upon the adoption of this resolution, but in no event later than August 10 following such adoption, the Board shall file a certified copy of the Diagram and Assessment and a certified copy of this resolution with the Tuolumne County Auditor ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the District; and

Section 13: The monies representing assessments collected shall be deposited in a separate fund established under the distinctive designation of the Fire Protection and Emergency Response Services Assessment. Funds collected from the Fire Protection and Emergency Response Services Assessment shall be expended only for the special benefit of parcels within the Fire Protection and Emergency Response Services Assessment; and

Section 14: The Fire Protection and Emergency Response Services Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Groveland Community Services District by a determination from the Assessment Engineer that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District, this 8th day of July 2026 by the following vote:

AYES:

NOES:

ABSENT:

____
John Armstrong, Board President

ATTEST:

____
Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on July 8, 2026.
DATED: July 8, 2026

FAILED