



Date: June 13, 2024
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: Establishing the Annual Supplemental Special Tax For Police Protection

Recommendation

Approve Resolution No. 2024-09, A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Establishing the Annual Supplemental Special Tax For Police Protection and direct that a signed copy of the Resolution be sent to NBS for the placement of the Supplemental Special Tax to be placed on the tax rolls.

Background

As noted in the resolution the voters approved a supplemental special tax in 2010 and each year the company NBS prepares the supplemental special tax to be placed on the County tax rolls for Kensington Residents by determining the CPI and reviewing the tax rolls of Kensington Residents.

Exhibit(s)

- Resolution No. 2024-09, A Resolution of the Board of Directors of the Kensington Police Protection and Community Services District Establishing The Annual Supplemental Special Tax For Police Protection and Direct that a Signed Copy of the Resolution be sent to NBS for the Placement of the Supplemental Special Tax be placed on the tax rolls.

RESOLUTION NO. 2024-09
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
ESTABLISHING THE ANNUAL SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the “Board of Directors”) does resolve as follows:

WHEREAS, in 2010, the voters of the Kensington Police Protection and Community Services District (the “District”) approved a supplemental special tax (the “Supplemental Special Tax”) in the amount of \$200 per year for single family residential parcels, with amounts for properties in other use categories identified in Ordinance No. 2010-01, to provide a source of funding for police protection services.

WHEREAS, for Fiscal Year 2024/25, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year’s maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-Hayward area (the “Consumer Price Index”). The following table shows the maximum Supplemental Special Tax for Fiscal Year 2023/24 and Fiscal Year 2024/25. The increase in the Consumer Price Index from Fiscal Year 2023/24 to Fiscal Year 2024/25 is 3.767%.

Class of Improvement or Use*	2023/24 Maximum Tax	2024/25 Maximum Tax
Single Family Residential	\$297.32 per parcel	\$308.52 per parcel
Multiple Unit Residential	445.98 per parcel	462.78 per parcel
Commercial and Institutional	445.98 per parcel	462.78 per parcel
Miscellaneous Improved Property	297.32 per parcel	308.52 per parcel
Unimproved Property	89.19 per parcel	92.55 per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- The Board of Directors hereby declares its intention to levy the Supplemental Special Tax for the Fiscal Year, July 1, 2024 through June 30, 2025 in the following amounts.

Class of Improvement or Use*	2024/25 Supplemental Tax
Single Family Residential	\$308.52 per parcel
Multiple Unit Residential	462.78 per parcel
Commercial and Institutional	462.78 per parcel
Miscellaneous Improved Property	308.52 per parcel
Unimproved Property	92.55 per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 13th day of June, 2024, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

David Spath
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 13th day of June, 2024.

Lynelle M. Lewis
District Clerk of the Board

David Aranda
Interim General Manager