



Staff Reports

File #: 1413-2018, **Version:** 1

To: Honorable Mayor and Members of City Council

From: Brian Cochran, Finance Director

Prepared By: Jessie Sauter, Finance Analyst

TITLE:

Paramedic Tax Rate

RECOMMENDED ACTION:

Adopt a resolution Authorizing the Paramedic tax rate for Fiscal Year 2018/19.

DISCUSSION:

Attached is the FY 2018/19 rate for the Paramedic Tax. An adopted resolution is required annually by the County of Napa Auditor- Controller's Office for inclusion on the property tax bills. No change is proposed to the current tax rate.

Section 95.1 of the Napa City Charter, as amended on January 25, 1977, authorizes an annual tax levy of six cents on each \$100 of assessed valuation for the purpose of providing emergency medical technician (paramedic) services throughout the City. However, following voter approval of Proposition 13 and implementing State legislation, the City's authority to impose the paramedic tax was capped at the amount imposed in the 1982/83 fiscal year. The City has consistently imposed the paramedic tax from fiscal years 1982/83 through 2016/17 at 1.5 cents on each \$100 of assessed valuation. At the 1.5 cent rate, the Paramedic Tax is projected to generate \$2.2 million in revenue to the General Fund during FY 2018/19.

FINANCIAL IMPACTS:

The revenues derived from this tax have been included in the Fiscal Year 2018/19 proposed budget, in the amount of \$2.2 million.

CEQA:

The City Manager has determined that the Recommended Action described in this Agenda Report is not subject to CEQA, pursuant to CEQA Guidelines Section 15060(c).

DOCUMENTS ATTACHED:

ATCH 1 - Resolution Authorizing the Paramedic tax rate for Fiscal Year 2018/19.

NOTIFICATION:

None