

County Service Area 50  
Proposed  
Assessment  
Update

April 23, 2026



# Topics

- Fire protection and emergency medical services in the Auberry area.
- Proposed assessment update.
- Proposition 218 process.

# County Service Area 50 (CSA 50)

- A special district established in 2003 to provide stable funding for fire protection and emergency medical services in the Auberry area.
- Services are provided through an agreement with the Auberry Volunteer Fire Department (AVFD).

# What is a Special District?

- Provides services to a specific area.
- Funded by the properties that receive service.
- Funds can only be used for that service.

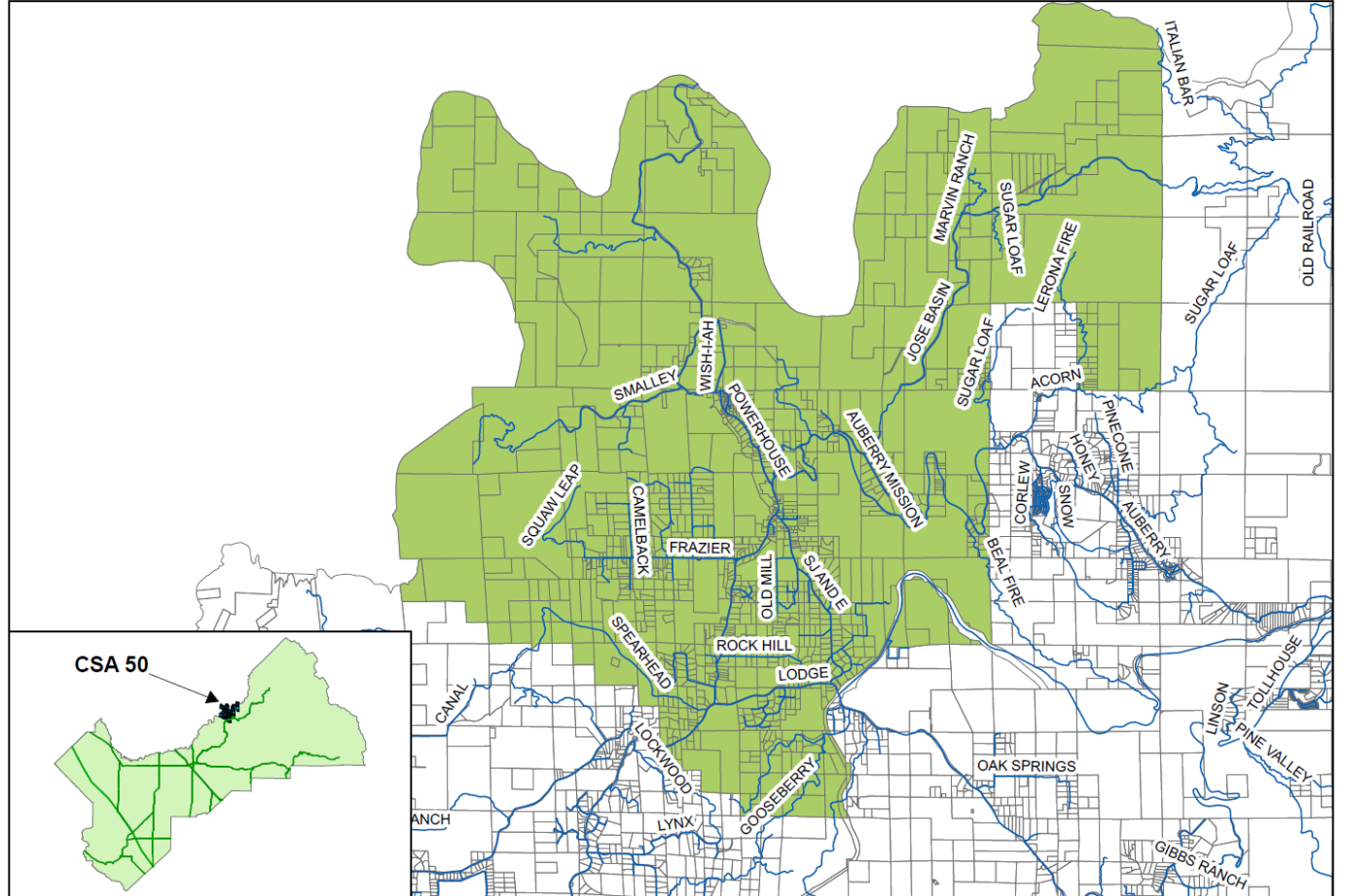
# CSA 50 Map

Approximately 1,229 parcels within the district.



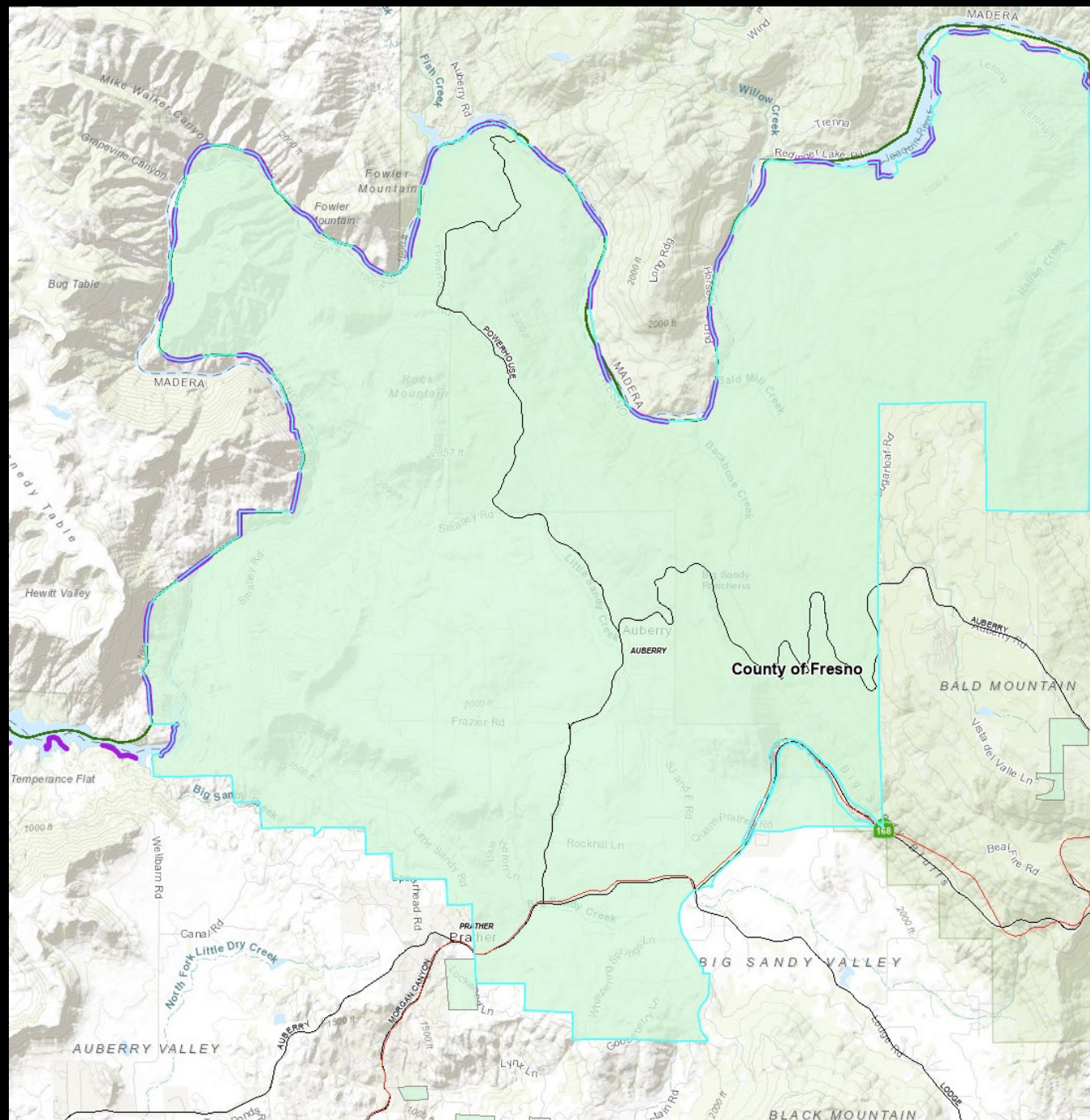
## CSA 50 - Auberry Fire

Public Works and Planning



Public Works and Planning  
Resources, Special Districts

# CSA 50 Boundary



# Challenges – Why is an Update Needed?

- Cost of Fire & Emergency Medical Services has increased (AVFD contract).
- Current revenue is not keeping up with costs.
- CSA 50 is using savings to maintain service levels (not sustainable).
- Reserves are required for emergencies and future equipment replacement.

# Financial Status

Recent Cost increases and ongoing deficits:

- In 2025 AVFD funding increased from \$79,000 to \$104,000 a year.
- CSA 50 has operated at a deficit since FY 23-24.

| <b>Fiscal Year</b> | <b>Revenue</b> | <b>Expenditures</b> | <b>Surplus / (Deficit)</b> |
|--------------------|----------------|---------------------|----------------------------|
| <b>2021-22</b>     | \$90,475       | \$84,101            | \$6,373                    |
| <b>2022-23</b>     | \$93,466       | \$83,033            | \$10,433                   |
| <b>2023-24</b>     | \$97,099       | \$99,645            | (\$2,546)                  |
| <b>2024-25</b>     | \$100,350      | \$116,328           | (\$15,978)                 |
| <b>2025-26</b>     | \$102,499      | \$129,900           | (\$27,401)*                |

# CSA 50 Funding

- Funded through an annual charge (assessment) on property tax bills.
- The rate was set when the district was formed in 2003.
- Funds can only be used to for fire protection and emergency medical services.

# Land Use Type and EDU Factor

- The assessment is based on a standard unit called an Equivalent Dwelling Unit (EDU).
  - *A typical single-family home = 1 EDU.*
- Each property is assigned an EDU based on its size and use.
- The amount each property pays depends on land use type.
- Current rate: \$92.26 per EDU per year.

| Land Use Type                     | EDU Factor |
|-----------------------------------|------------|
| Single-Family Residence (SFR)     | 1.00       |
| Multi-Unit Residential (per unit) | 0.79       |
| Commercial <1 acre                | 1.00       |
| Commercial 1–5 acres              | 1.50       |
| Commercial >5 acres               | 2.00       |
| Mobile Home Park (per pad)        | 0.20       |
| Vacant Land <15 acres             | 0.30       |
| Vacant Land 15–25 acres           | 0.60       |
| Vacant Land >25 acres             | 1.00       |
| Churches, Schools, Misc.          | 1.00       |

# Current and Proposed Assessment

| EDU Assignments – Rate by Land Use Type |            |                       |                                    |
|---|------------|-----------------------|------------------------------------|
| Land Use Type                           | EDU Factor | Current Annual Charge | Proposed Annual Charge<br>FY 26-27 |
| Single-Family Residence (SFR)           | 1.00       | \$92.26 / APN         | \$113.84 / APN                     |
| Multi-Unit Residential (per unit)       | 0.79       | ~\$72.88 / Unit       | ~\$89.93 / Unit                    |
| Commercial <1 acre                      | 1.00       | \$92.26 / APN         | \$113.84 / APN                     |
| Commercial 1–5 acres                    | 1.50       | ~\$138.38 / APN       | ~\$170.76 / APN                    |
| Commercial >5 acres                     | 2.00       | ~\$184.52 / APN       | ~\$227.68 / APN                    |
| Mobile Home Park (per pad)              | 0.20       | ~\$18.45 / Pad        | ~\$22.77 / Pad                     |
| Vacant Land <15 acres                   | 0.30       | ~\$27.68 / APN        | ~\$34.15 / APN                     |
| Vacant Land 15–25 acres                 | 0.60       | ~\$55.36 / APN        | ~\$68.30 / APN                     |
| Vacant Land >25 acres                   | 1.00       | \$92.26 / APN         | \$113.84 / APN                     |
| Churches, Schools, Misc.                | 1.00       | \$92.26 / APN         | \$113.84 / APN                     |

# Proposition 218

- State law that governs the way the County can raise assessments.
- Assessments can only fund the direct benefit to properties.
- Property owners can vote for or against the proposed increase.
- If ballots opposed to the increase exceed those in favor, the new assessment will not pass.

# If the Proposed Assessment is Rejected

- CSA 50 cannot increase funding to the AVFD.
- May result in reduced fire and EMS service levels.
- Delays in replacing aging equipment.

# Next Steps

- May 2026: Notices and ballots will be mailed to property owners in CSA 50.
- June 10, 2026: Community Meeting.
- June 30, 2026: Public hearing at the County Board of Supervisors.
- July 1, 2026: If majority of ballots returned approve, new assessment will go into effect (FY 26-27).

# Questions and Comments