



Date: June 11, 2026
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: Approve Resolution No. 2026-11 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

Recommendation

Approve Resolution No. 2026-11, 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 placing the tax on the Contra Costa County tax rolls.

Background

The voters approved a supplemental special tax in 2010. The process for the tax to be placed on each property owner's tax bill involves the District Board approving the attached resolution. Upon approval of the resolution, the District contracts with NBS to see that the proper information is submitted to the Contra Costa County Tax Collector in placing the tax on each property owner's property tax bill for collection.

Exhibit(s)

- Resolution No. 2026-11, 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.

RESOLUTION NO. 2026-11

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL
SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION**

The Board of Directors of the Kensington Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, in 2010, the voters of the Kensington 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 2026/27, 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 2025/26 and Fiscal Year 2026/27. The increase in the Consumer Price Index from Fiscal Year 2025/26 to Fiscal Year 2026/27 is 3.7975%.

Class of Improvement or Use*	2025/26 Maximum Tax	2026/27 Maximum Tax
Single Family Residential	\$312.43 per parcel	\$324.30 per parcel
Multiple Unit Residential	468.65 per parcel	486.45 per parcel
Commercial and Institutional	468.65 per parcel	486.45 per parcel
Miscellaneous Improved Property	312.43 per parcel	324.30 per parcel
Unimproved Property	93.73 per parcel	97.29 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, 2026 through June 30, 2027 in the following amounts.

Class of Improvement or Use*	2026/27 Supplemental Tax
Single Family Residential	\$324.30 per parcel
Multiple Unit Residential	486.45 per parcel
Commercial and Institutional	486.45 per parcel
Miscellaneous Improved Property	324.30 per parcel
Unimproved Property	97.29 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 Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 11th day of June, 2026, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

 Sylvia Hacaj
 President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 11th day of June 2026.

 Lynelle M. Lewis
 District Clerk of the Board

 David Aranda
 Interim General Manager