



PASADENA

Fire Parcel Tax

City of Pasadena 911 Firefighter/Paramedic
Emergency Medical/Wildfire
Preparedness/Response Measure.

City Council

August 3, 2026





Next Steps & Key Dates

July 20, 2026

City Council discussion and direction on potential revenue measures

August 3, 2026

City Council meeting to approve final election documents

August 7, 2026

County deadline to place a measure on the November ballot

August 12, 2026

County deadline to amend or withdraw measure on the November ballot

November 3, 2026

General Municipal Election

A special (dedicated) parcel tax requires two-thirds (2/3) voter approval



Ballot Question

City of Pasadena 911 Firefighter/Paramedic Emergency Medical/Wildfire Preparedness/Response Measure.

To help maintain fire, paramedic, 911 response; prepare for/respond to wildfires/earthquakes/medical emergencies; recruit/retain well-trained firefighters; maintain lifesaving equipment/fire alert communication; shall City of Pasadena's measure annually levy 19¢ per square foot of improved property, with low-income senior exemption, providing approximately \$22,100,000 annually until ended by voters, requiring accountability, independent audits, oversight, public spending disclosure; all funds must be used to support local fire protection/emergency medical response services, be adopted?

YES

NO



4.110.130 Exemptions

- A. Nothing in this chapter shall be construed as imposing a tax upon any person when imposition of such tax would be in violation of either the Constitution of the United States or the Constitution of the State of California.
- B. The tax imposed by this chapter shall not be levied upon the federal government, the state government, any state agency, or any local governmental agency.
- C. The tax imposed by this chapter shall not be levied upon a parcel of property or improvement to property which is owned by a religious facility or community service organization which qualifies for an exemption from ad valorem taxation under California law.
- D. The tax imposed by this chapter shall not be levied upon any owner if such owner receives a **senior citizen or disability exemption** from the utility user's tax imposed by Chapter 4.56 of the Pasadena Municipal Code.
- E. The tax imposed by this chapter shall not be imposed upon any owner if such owner's annual household income does not exceed the U.S. Department of Housing and Urban Development (HUD) **Very Low (50%) Income Limit** for Los Angeles–Long Beach–Glendale for the calendar year for which the exemption is claimed.



Minor Correction

Resolution Calling Election – Parcel Tax Measure

Proposed Chapter 4.110

Section 4.110.170 Tax Rate

A. ~~For each fiscal year~~ ~~In the first fiscal year~~, the special tax rate shall be \$0.19 per square foot of improved property.



FINANCIAL MODEL



Proposed Parcel Tax Structure

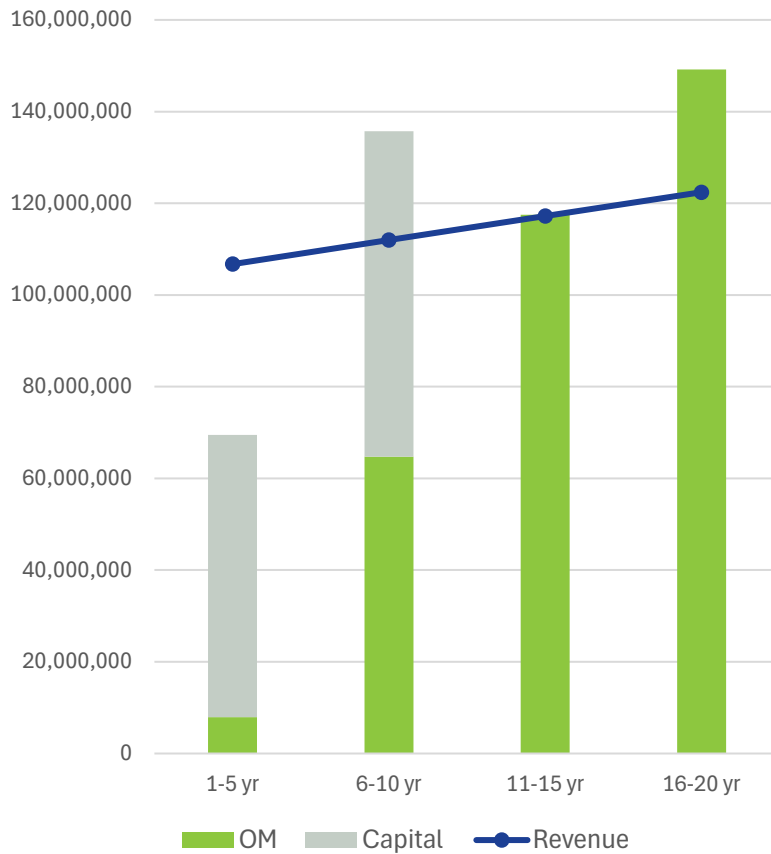
- 19 cents per sq ft on improved property
 - > Assessed annually
 - > Until ended by voters

- ✓ Meets current Strategic Plan goals for operations and capital by year 10
- ✓ Capital Funded through pay-go method
 - Debt financing option available
- ✓ Expected to meet operational needs for approximately 15 years
 - May need to revisit in future

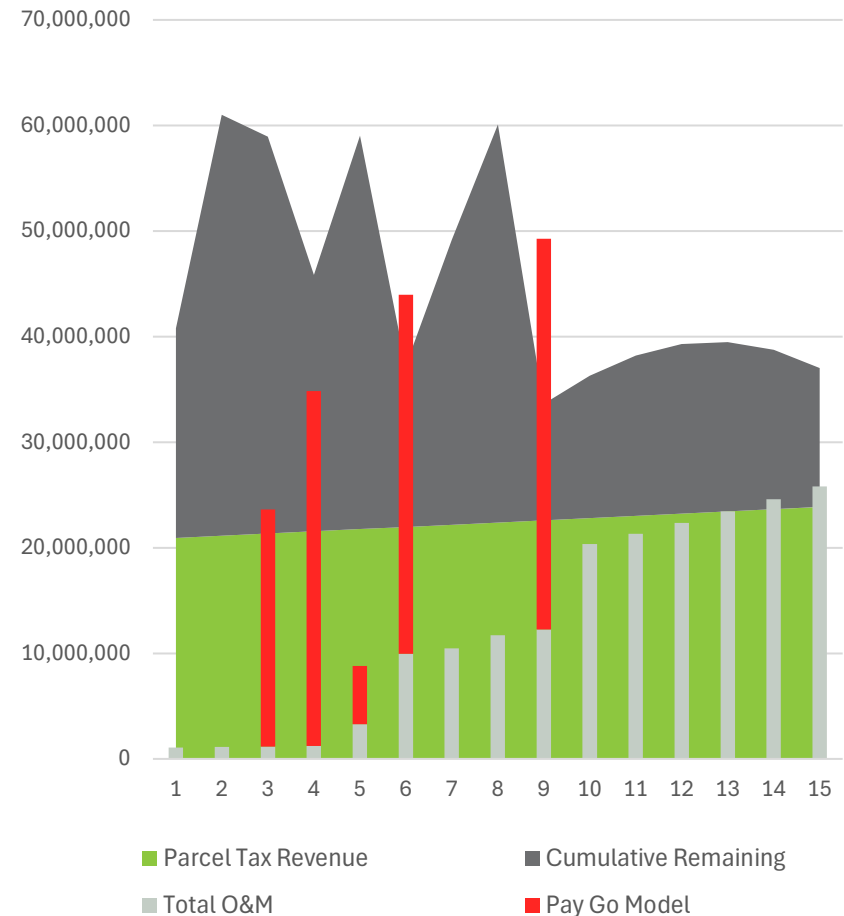


Estimate Revenue and Expenditures

Revenue to Expenses

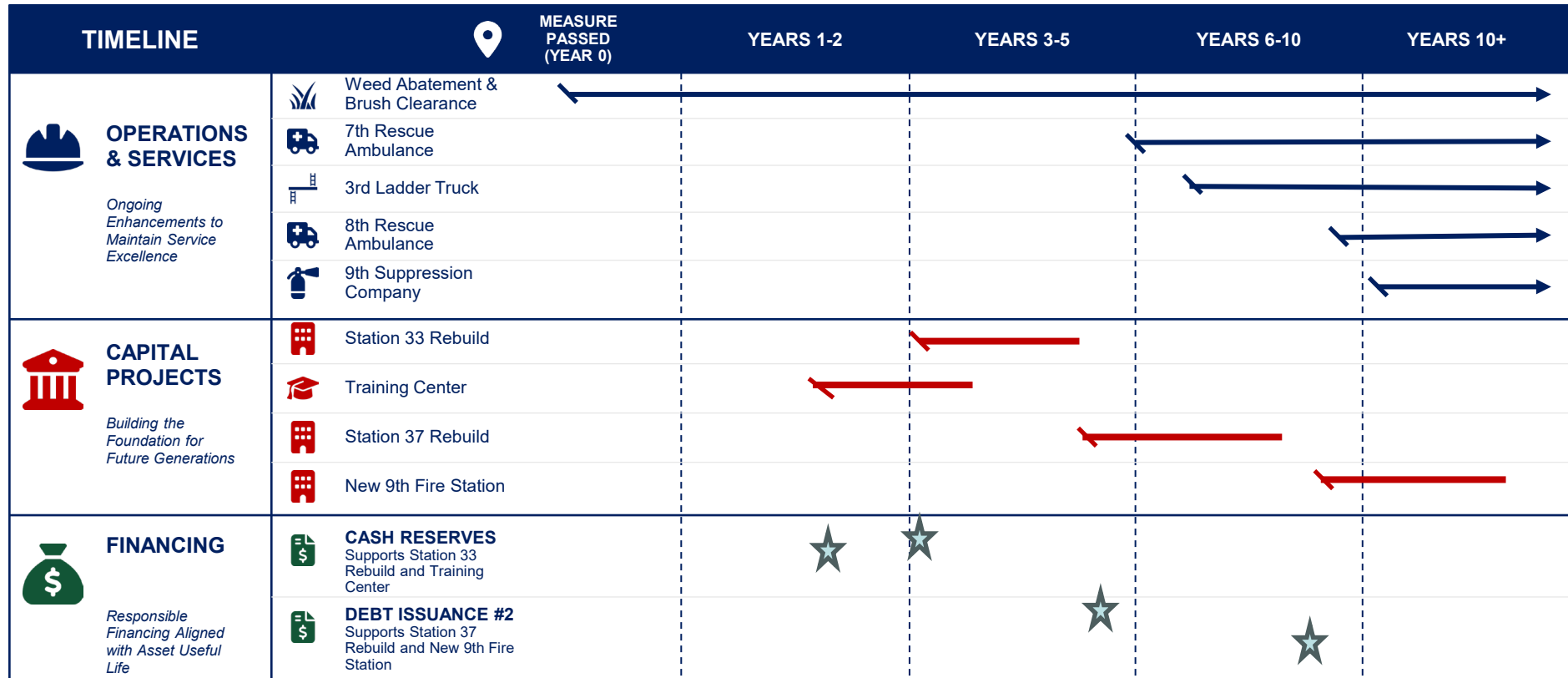


Use of Funds





Implementation Timeline for Parcel Tax



← = Initiative begins

Note: Timelines represent anticipated ranges. Actual timing may vary based on project delivery.

★ = Represents when sufficient cash is expected to be collected to fund project, debt financing option available

PASADENA



What This Could Mean for a Typical Home

Estimated annual parcel tax for a median Pasadena home (1,600 sq ft)

Proposed Parcel Tax Structure

\$0.19 per sq ft

\$304.00

per year, median home

Average home (1,730 sq ft):
\$327.70

Average single family residential home assessed values is \$750K with a projected annual tax bill of \$9600 (this will vary by overlapping taxes).



QUESTIONS?

For more information: CityofPasadena.net/PFDFuture



Two models for Tax Structure

Model 1: No Term and Cost of Living Adjustment

- 20 cents per sq foot
- No sunset
- 3% annual inflation

- ✓ Meets current Strategic Plan goals for Operations by year 5
- ✓ Capital Funded through 30 yr debt
- ✓ Expected to meet capital and operational needs for 45+ years

Model 2: 15 yr Term and No Cost-of-Living Adjustment

- 19 cents per sq foot
- 15-year sunset
- No annual inflation

- ✓ Meets current Strategic Plan goals for Operations by year 9
- ✓ Capital Funded through pay-go method
- ✓ Expected to meet capital and operational needs for 15-20 years;



Model 1 Timeline

TIMELINE		MEASURE PASSED (YEAR 0)	YEARS 1-2	YEARS 3-5	YEARS 6-10	YEARS 10+
OPERATIONS & SERVICES <i>Ongoing Enhancements to Maintain Service Excellence</i>		Weed Abatement & Brush Clearance				
		7th Rescue Ambulance				
		3rd Ladder Truck				
		8th Rescue Ambulance				
		9th Suppression Company				
CAPITAL PROJECTS <i>Building the Foundation for Future Generations</i>		Station 33 Rebuild				
		Training Center				
		Station 37 Rebuild				
		New 9th Fire Station				
FINANCING <i>Responsible Financing Aligned with Asset Useful Life</i>		DEBT ISSUANCE #1 Supports Station 33 Rebuild and Training Center				
		DEBT ISSUANCE #2 Supports Station 37 Rebuild and New 9th Fire Station				

= Initiative begins

= Ongoing / repayment period

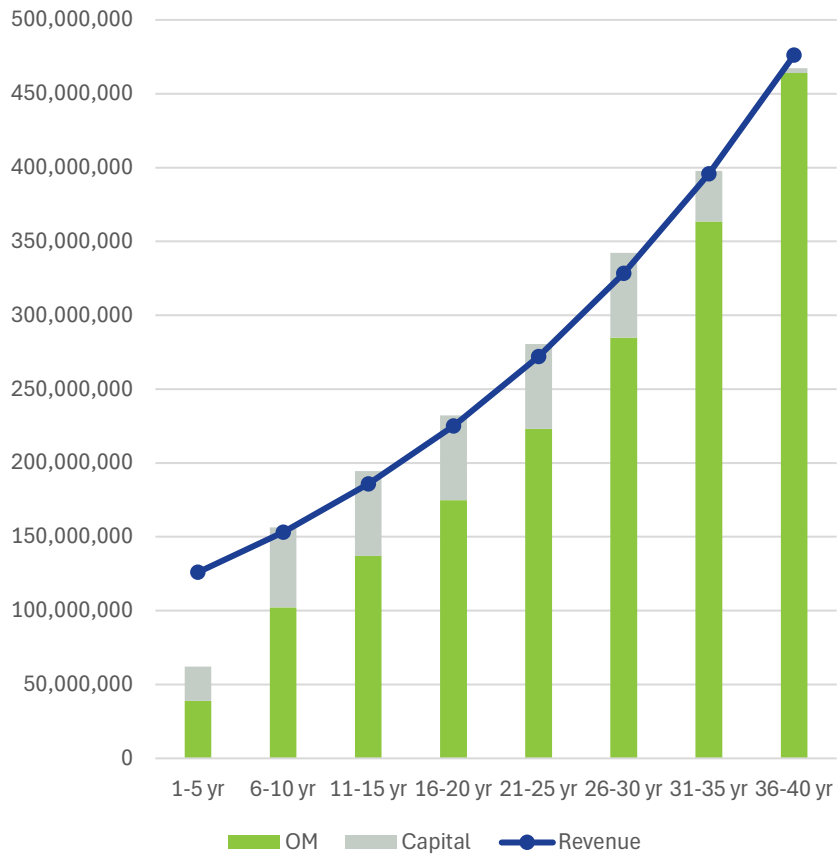
Note: Timelines represent anticipated ranges. Actual timing may vary based on project delivery.

PASADENA

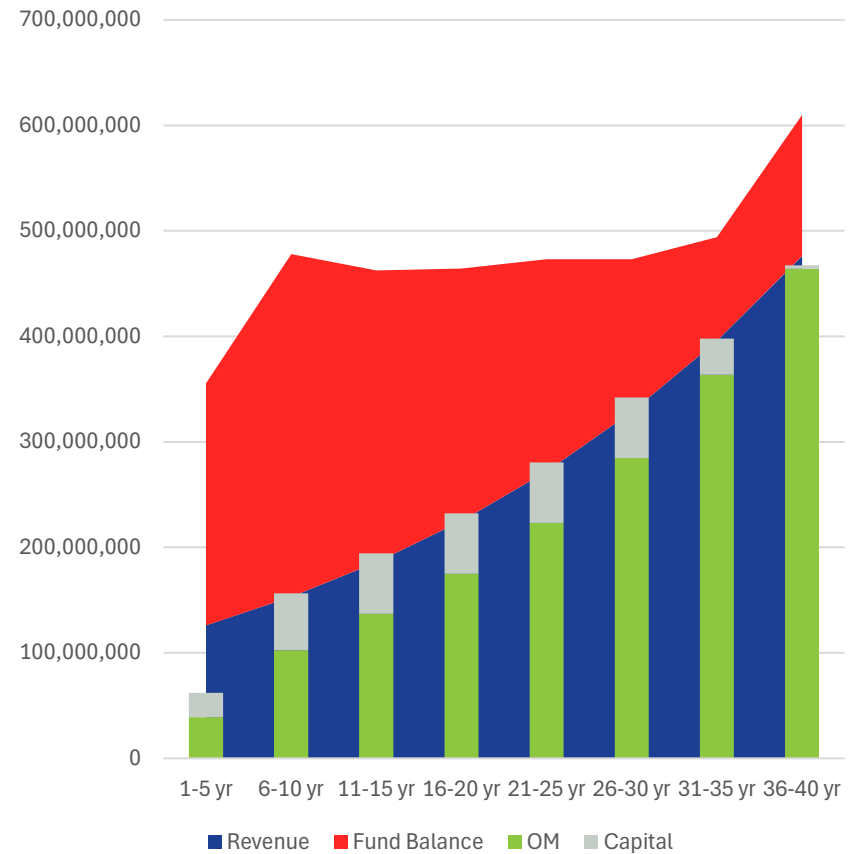


Model 1

Revenue to Expenditure



Use of Funds

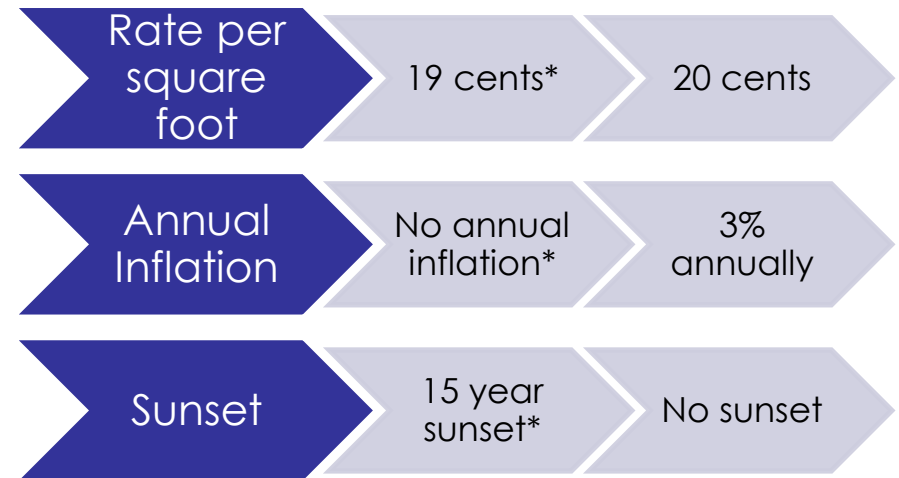




Alternative Modeling

Staff has modeled a parcel tax based on square foot to fund the Fire Strategic Plan.

- A range has been developed that will meet these goals.
- Any combination within this range will meet these goals.



* Note: Likely require revisiting these assumptions to ensure long-term (15-yr) sustainability of services.



What This Could Mean for a Typical Home

Estimated Year 1 annual parcel tax for a median Pasadena home (1,600 sq ft)

Model 1

\$0.20 per sq ft

\$320.00

per year, median home

Average home (1,730 sq ft):
\$346.00

Model 2

\$0.19 per sq ft

\$304.00

per year, median home

Average home (1,730 sq ft):
\$327.70

Average single family residential home assessed values is \$750K with a projected annual tax bill of \$9600 (this will vary by overlapping taxes).

PASADENA



Parcel Tax Modeling on Residential

Year 1

Models	Rate per sq ft	Revenue Estimate from Residential	Tax Median Residential (1600 sq ft)	Tax Average Residential (1730 sq ft)
Alternative 1	\$0.17	\$13,151,189	\$272.00	\$294.10
Alternative 2	\$0.20	\$15,471,987	\$320.00	\$346.00
Alternative 3	\$0.24	\$18,566,384	\$384.00	\$415.20

Year 2

Models	Inflation factor; Rate per sq ft	Revenue Estimate from Residential	Tax Median Residential (1600 sq ft)	Tax Average Residential (1730 sq ft)
Alternative 1	3%, \$0.1751	\$13,545,724	\$280.16	\$302.92
Alternative 2	3%, \$0.2060	\$15,936,146	\$329.60	\$356.38
Alternative 3	3%, \$0.2472	\$19,123,375	\$395.52	\$427.66



Modeling of Annual Tax Revenue

Taxable Land Use	Rate Per Sq Feet	Square Feet	Revenue Generation	% of Revenue
Residential	0.17	77,359,933	\$13,151,188.61	67%
Non-Residential	0.17	38,899,130	6,612,852.10	33%
		116,259,063	\$19,764,040.71	

Taxable Land Use	Rate Per Sq Feet	Square Feet	Revenue Generation	% of Revenue
Residential	0.20	77,359,933	\$15,471,986.60	67%
Non-Residential	0.20	38,899,130	7,779,826.00	33%
		116,259,063	\$23,251,812.60	

Taxable Land Use	Rate Per Sq Feet	Square Feet	Revenue Generation	% of Revenue
Residential	0.24	77,359,933	\$18,566,383.92	67%
Non-Residential	0.24	38,899,130	9,335,791.20	33%
		116,259,063	\$27,902,175.12	



Vision for a Long-Term Plan



Serve the Community

Increasing special events and continued high-quality public safety services



Address Changing Demographics

Growing and aging population resulting in higher call volumes



Urban Development

Address High-density housing, increased infill projects, and commercial expansion



Improved Emergency Response Times



Address Environmental Change & Wildfire Risk

Greater wildfire risks locally, and across the region and state

Call volume has grown 33% since FY 2012



Original Fire Plan



WHAT THE LONG-TERM FIRE PLAN IDENTIFIES

1-2 YEARS

STRENGTHEN COMMAND AND OVERSIGHT

- Add a Battalion Chief
- Better supervision of crews
- Faster, more coordinated emergency response
- Improved service across all neighborhoods

2-5 YEARS

MAINTAIN FRONTLINE RESPONSE & BEGIN FACILITY UPGRADES

- Add a 3rd ladder truck
- Add a 7th rescue ambulance
- Rebuild Station 33
- Maintaining efficiency, readiness, and community safety

5-10 YEARS

BUILD LONG-TERM CITYWIDE CAPACITY

- Add a 9th fire company
- Add an 8th rescue ambulance
- Rebuild Station 37
- Construct a new 9th fire station
- Strengthen coverage in underserved and growing areas

COMPLETED

**HOW MUCH
WILL IT COST?**
FIRE STATION
ESTIMATES

**STATION 33
REBUILD:**
approximately
\$30.5 million

**STATION 37
REBUILD:**
approximately
\$34.0 million

**NEW
FIRE STATION:**
approximately
\$37.8 million



ASTORIA



Completed Fire Plan Year 1-2

- ✓ EMS Cost Recovery Doubled (\$6M to \$12.5M)
- ✓ Additional 6th Rescue Ambulance
- ✓ Paramedic School Program
- ✓ Ambulance Subscription Program
- ✓ Regional Resource Sharing: Verdugo Dispatch Center
- ✓ Additional Battalion Chief position funded in FY 2026



Larger infrastructure and facility investments exceed our operating budget and require capital funding



2 to 5 Year Investments

Investment	Cost	Timing
Weed Abatement & Brush Clearance	\$1.1M	Year 1 (Ongoing)
7 th Rescue Ambulance	\$1.9M	Year 2-3 (Ongoing)
3 rd Ladder Truck (existing station)	\$6.4M	Year 5 (Ongoing)
Station 33 Tear Down & Replacement	\$30.5M	Year 3-5 (One time)

Investment (New)	Cost	Timing
Training Center	\$21M	Year 3-5 (One time)

Outcomes for Pasadena:

- ✓ Reduced wildfire risk through brush clearance and weed abatement
- ✓ Faster response with an added rescue ambulance and ladder truck
- ✓ Alleviated financial burden of emergency equipment purchases
- ✓ Aging Station 33 replaced with a modern, resilient facility

PASADENA



5 to 10 Year Investments

Investment	Cost	Timing
8 th Rescue Ambulance (new station)	\$2.2M	Year 5 (Ongoing)
9 th Suppression Company (new station)	\$5.3M	Year 6-7 (Ongoing)
Station 37 Tear Down & Replacement	\$34M	Year 5-10 (One time)
New 9 th Fire Station (excl. land)	\$37.8M	Year 6-7 (One time)

Investment (New)	Cost	Timing
Fire Administration Relocation	TBD	Year 10+

Outcomes for Pasadena:

- ✓ Faster response in underserved and high-growth areas
- ✓ Workloads distributed more evenly, with added redundancy
- ✓ Improved firefighter safety and service delivery
- ✓ Modern equipment reduces risk of system failure



Operation Investments and Funding

Initiate 2–5 yr



Weed Abatement &
Brush Clearance



7th Rescue Ambulance



3rd Ladder Truck

Initiate 5–10 yr



8th Rescue Ambulance



9th Suppression
Company



Operation Investments and Funding



On-Going

- **Addition and expansion of services**
 - Brush clearance
 - Two new ambulance services
 - New station crews
- **Maintaining resources and equipment**
- **Impacted by inflation pressures**



Considerations

- Include an inflation factor to keep funding aligned with rising costs
- Continue the tax on an ongoing basis to maintain stable, long-term service





Capital Investments

Initiate 2–5 yr



Training
Center



Station 33
Rebuild

Initiate 5–10 yr



Station 37
Rebuild



New
Station 35

Initiate 10+ yr



New
Headquarters



Additional
Station
Maintenance



Parcel Tax Modeling on Residential

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Funding Capital



Pay-Go

- **Wait until sufficient funds are collected before construction begins**
 - Delay the start of each project or accelerate revenue collection
 - Risk of inflationary costs outpacing revenue collection



Debt Financing

- Commit future dollars, spreading the cost of the project over the life of the building
- Incurs interest on the project (assumed rate of 5.5% over 30 years)



Fire Plan Summary (Pay-Go)

Proposed 10-year Fire Plan	Cost
Personnel & Apparatus Maintenance	\$145.3M
Weed Abatement & Brush Clearance	\$ 13.4M
Infrastructure for 3 Station Rebuilds (33, 37, 9th Station)	\$110.9M
Prior Plan Total	\$269.6M
Training Center	\$ 22.4M
Revised Plan Total	\$292.0M
Fire Admin HQ Relocation	TBD