



NEVADA COUNTY CONTRACTORS' ASSOCIATION

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August 4, 2022

Nevada County Board of Supervisors

Eric Rood Administrative Center

950 Maidu Avenue

Nevada City, CA 95959

Honorable Supervisors;

The Nevada County Contractors' Association has long been a supporter of effective wildfire prevention and public safety policies. We recognize the need for more effective programs to address our increased vulnerability to fire. However, we have concerns about Nevada County's proposed half-cent General Purpose Sales Tax. There is very little specificity regarding the proposed sales tax, no explicit language explaining the measure, and no thorough plan detailing how the money will be used. The current proposal suggested by the county is vague and ambiguous. Because it is a general tax, monies can be directed anywhere at the whim of whomever is in charge at any given moment. We need a program that is specific; one that will be executed with transparency and accountability.

As currently proposed, how would this general tax money be spent? The measure states that revenue would be spent on four programs dedicated to *Wildfire Prevention, Emergency Services, and Disaster Readiness* in the county. That's a big title, but there are few details.

Monies raised through a general sales tax are considered General Fund revenue and are therefore available for all General Fund programs. They cannot legally be bound to a pre-determined use, such as Wildfire Safety, Wildfire Prevention, Emergency Services, and/or Disaster Readiness.

Language in the public notice that has been disseminated uses phrases such as "for critical emergency services and other general government use." We are all familiar with what can happen when the fuzzy phrase "other general governmental use" is bandied about.

In other promotional materials, the county states the measure "could" fund wildfire prevention and emergency services. That's the word: COULD. There is no guarantee the county will apply its proposed general tax to emergency, disaster, and wildfire programs. The county Board of Supervisors, executive staff, and department leaders change over time, as do their priorities. And with each change, the likelihood increases that these general tax monies will be re-directed.

Another alarming feature of this proposed general tax is there is no sunset date. The tax does not end on a specific date. Such sunset dates provide incentives to spend the money as approved by the voters, and give the public the opportunity to evaluate the success of the program. The county's tax, currently proposed as a general tax that continues in perpetuity, offers no easy way for voters to change or cancel it.

Local contractors are extremely concerned that this measure will directly increase the cost of housing and all construction. In Nevada County, the greatest generators of sales tax are vehicle sales and construction building materials. Our local contractors who purchase heavy equipment and have fleet vehicles will be heavily impacted by the increased cost. Since 50% of construction costs go to building materials, this will only further exacerbate the high cost of construction in Nevada County.

Another red flag for us is that thus far, there has been no public engagement. It is impossible to provide specific feedback or have a meaningful opportunity to gauge the effectiveness of potential policies or programs with quantifiable metrics. You can say this vote is only a "Vote to allow voters to vote." But we all know that argument is hollow, specious and disingenuous.

We request the Board of Supervisors postpone its decision on this general tax measure and engage in public discussion. Please assess the economic impact to our local businesses, including the construction industry, and evaluate the real impact on our fire districts. Consider a Parcel tax or a special tax with a sunset date that clearly defines how the money will be used. Issue a comprehensive list similar to the Parcel Tax that the Truckee Fire District successfully passed last year.

Prior to adopting a new general sales tax, develop a **Community Wildfire Protection Plan** working with the Fire Safe Communities and the Fire Safe Council so we have a detailed, realistic road map of priorities.

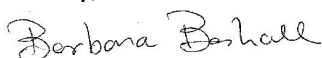
**Require Defensible Space Inspections on Point of Sale.** In 2019, the Truckee Fire District adopted a new Defensible Space Inspection requirement at the point of sale of properties, which has been incredibly effective. Written in conjunction with the Tahoe Sierra Board of Realtors and other local interested parties, this requirement has been highly successful and speaks to how valuable collaboration with community partners can be.

**Require Residential Property Defensible Space Inspections** and strictly enforce Public Resource Code 4291 and Nevada County Hazardous Vegetation Abatement Ordinance. Let's help property owners achieve their 100 feet of defensible space around their homes.

We look forward to partnering with you, the Cities, the Chambers of Commerce, Board of Realtors, the various Homeowners' Associations, and all of our fellow citizens and voters to create a Nevada County Fire Safety Plan and funding source that we can all support.

We all agree that we need to confront this problem. It's the wrong tax at the wrong time. Let's collaborate on a plan that specifically targets resources, includes a sunset date that allows us time to assess its effectiveness, and limits expenditures to those that directly reduce our vulnerability to fire.

Sincerely,



Barbara Bashall,  
Government Affairs Committee  
Nevada County Contractors' Association



8/4/2022 Nevada County item 32a. Ready Nevada County Tax Measure

Honorable Chair Hoek, Supervisors Bullock, Hall, Scofield and Miller.

CATT fully supports effective wildfire and public safety policies and programs executed with transparency and accountability.

The Contractors Association of Truckee Tahoe Board of Directors discussed this proposed measure at their monthly meeting August 1<sup>st</sup>. After reviewing the Town of Truckee staff report prepared for their 7/26/2022 meeting, our comment letter to the Town and a recap of the Town Council deliberation and direction to staff. Our Board voted unanimously to oppose this measure as it is proposed.

The following are areas of concern.

- From Exhibit A to the Tax Ordinance B. “To provide sustainable funding to support emergency services in the categories of planning, preparedness, prevention, mitigation, response, and recovery, in addition to other **general government services.**”
- This is a “general” tax in which the use of all of the revenue is solely at the discretion of future Board of Supervisors (BoS) and the Town of Truckee, Nevada City and Grass Valley to use as they see fit. There is no legal requirement to define these funds for a specific use.
- There is no “sunset” date proposed. This is a tax in perpetuity unless it is repealed. It is especially problematic as there is no opportunity for the voters to assess the efficacy of the programs, expenditures and Oversight Committee Review process and recommendations. The Truckee Town Council recommended 6-8 year “sunset” seemed a very reasonable compromise that provides the County adequate time to fund, implement programs/policies and prove their effectiveness.
- With the passage of Measure T, this would essentially be a double taxation for property owners within the Truckee Fire Protection District and what appears to be a duplication of efforts in Eastern Nevada County.
- No agreed revenue sharing between the County and the Town nor a binding agreement on how the funds would be used by either entity.
- Passage of this measure will limit the Town to a maximum .05% sales tax increase based on our current tax rate for any future needs the Town may have.
- No public engagement in Eastern County to date.
- This measure would directly **increase housing, workforce housing and affordable housing** construction costs.

We would encourage the Board of Supervisors to vote no on this item until a robust public discussion has been completed and if there is consensus to move forward this be proposed as a “special” tax that has clearly defined and binding uses for the funds.

Sincerely,

Patrick Flora  
Government Affairs Manager  
Contractors Association of Truckee Tahoe