

**BEFORE THE BOARD OF DIRECTORS  
OF THE  
TRUCKEE FIRE PROTECTION DISTRICT  
RESOLUTION 02-2021**

**A RESOLUTION OF THE BOARD OF DIRECTORS ADOPTING INTENDED BALLOT LANGUAGE, AND CALLING AND PROVIDING FOR AN ELECTION TO BE HELD IN SAID DISTRICT ON AUGUST 31, 2021, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL FIRE TAX FOR REDUCING THE RISK OF WILDFIRE AND IMPROVING LOCAL WILDFIRE PREVENTION, TO APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, REQUESTING THE BOARDS OF SUPERVISORS OF NEVADA AND PLACER COUNTIES TO CONSOLIDATE WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING ELECTION SERVICES BY THE NEVADA COUNTY AND PLACER COUNTY ELECTIONS DEPARTMENTS**

**WHEREAS**, the Truckee Fire Protection District ("District") Board of Directors ("Board") is authorized and charged to provide fire protection and prevention services, including reducing the risk of wildfire and improving local wildfire prevention; and

**WHEREAS**, the Truckee and Donner Summit areas' scenic forests and lush vegetation make it a desirable place to live, work and visit, it also makes our residents, businesses and natural environment vulnerable to wildfire; and

**WHEREAS**, Truckee and Donner Summit area forests are now experiencing a 100-year buildup of dry brush and dead trees, and removing these materials in an environmentally responsible way would help reduce the risk of wildfire and improve the health of our forests and watersheds by restoring a more natural balance; and

**WHEREAS**, as wildfires continue to get larger, faster, and more destructive, additional resources are needed to clear dry brush, remove fire hazards and better protect against wildfire emergencies; and

**WHEREAS**, in 2016, the District collaborated with the community to develop the first Truckee area Community Wildfire Protection Plan ("CWPP"); and

**WHEREAS**, the CWPP is a comprehensive, scientifically based assessment of the wildfire hazards and risks within District, which has been identified as a Very High Fire Severity Zone by Cal Fire; and

**WHEREAS**, the CWPP identifies the risks facing our community and helps the District develop short-term and long-term strategies to reduce the risk of wildfire and improve emergency preparedness; and

**WHEREAS**, the District has already been able to complete some of the priority projects identified in the CWPP; however, the full scope of needs cannot be addressed without an additional funding source; and

**WHEREAS**, the Board has determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the Wildfire Protection Measure, a proposed special tax that would provide a stable, dedicated source of local funding to be used for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District; and

**WHEREAS**, the Wildfire Protection Measure would provide local funding to invest more in early fire detection, emergency warning systems and fire-safe evacuation routes, which would help ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out; and

**WHEREAS**, the Wildfire Protection Measure would provide local funding to remove dry brush, dead trees and other fire hazards, add firebreaks where needed to help prevent or slow the spread of wildfire, and provide homeowners with easy and inexpensive disposal options for trimmings and green waste; and

**WHEREAS**, all money raised by the Wildfire Protection Measure would be spent locally, with preference given to local bidders in accordance with District policy as appropriate, to provide fire protection and prevention services and could not be taken by the State; and

**WHEREAS**, an independent citizens' oversight committee would review expenditures to ensure funds are spent as promised; and

**WHEREAS**, an exemption from the Wildfire Protection Measure will be available for low-income property owners to ensure that this measure is not a burden to local homeowners on fixed or limited incomes; and

**WHEREAS**, the Wildfire Protection Measure would automatically expire after eight (8) years and cannot be renewed without voter approval; and

**WHEREAS**, pursuant to its rights and authority under State law, the Board may call an election for the purpose of submitting a ballot measure to the voters of the District; and

**WHEREAS**, pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code and Sections 53978 and 50075 et seq. of the California Government Code, the District may levy a special tax on all parcels of real property in the District for the purpose of reducing the risk of wildfire and improving local wildfire prevention, subject to the approval by a two-thirds (2/3) vote of the qualified voters of the District voting in an election on the issue; and

**WHEREAS**, if approved by the voters, the special tax will be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District; and

**WHEREAS**, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

**WHEREAS**, in the judgment of the Board, it is advisable to call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District, for the purpose of raising revenue for the District purpose of reducing the risk of wildfire and improving local wildfire prevention within the District; and

**WHEREAS**, pursuant to the Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same; and

**WHEREAS**, Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments.

**NOW THEREFORE BE IT RESOLVED**, by the Board of Directors of the Truckee Fire Protection District that:

**SECTION 1. Recitals.** The Board hereby finds and determines that the foregoing recitals are true and correct.

**SECTION 2. Resolution Constitutes Request to Consolidate Election and Order of such Election.** The Resolution shall constitute a resolution requesting consolidation of election and ordering of such election.

**SECTION 3. Date and Purpose of Measure.** Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code Section 50077, an election shall be held within the boundaries of the District on August 31, 2021, for the purpose of voting on a measure ("Measure"), which will be presented to voters in the forms attached hereto as Exhibits A and B, the question of whether the District shall impose a special tax on all taxable real property within the District for reducing the risk of wildfire and improving local wildfire prevention as stated herein. The summary of the Measure ("Measure Question") shall appear on the ballot in substantially the form attached hereto as Exhibit A. The full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B and shall control over any inconsistencies or ambiguities regarding the terms and conditions of the proposed special tax. The boundaries of the District are identified on the Truckee Fire Protection Boundary Map ("Boundary Map") attached hereto as Exhibit C.

**SECTION 4. Amount and Basis of Special Tax.** The Measure shall authorize the District to annually levy a special tax of \$179 per parcel on parcels within the District's boundaries as identified on the Boundary Map for the FY 2022-23 tax year and continuing for a period of eight (8) years. The special tax is estimated to raise \$3,700,000 in annual local funding for the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

**SECTION 5. Use of Special Tax.** The special tax shall be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention, providing a stable,

dedicated source of local funding for wildfire prevention and mitigation. Types of projects may include investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would help ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out, removing dry brush, dead trees, fuel and other fire hazards, adding firebreaks where needed to help prevent or slow the spread of wildfire, providing homeowners with easy and inexpensive disposal options for trimmings and green waste, updating the Community Wildfire Protection Plan, home hardening, investing in future green waste systems, investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire, improving inspection programs, expenses related to management of these types of programs, and providing for any incidental expenses related to the collection of the tax and managing of exemptions. Where appropriate, preference in contracting to accomplish the above-stated purposes will be given to local bidders in accordance with the District's local bidder preference policy, as it may be amended or revised by the Board.

**SECTION 6. Exemptions from Special Tax.** The Measure authorizes an exemption for a property owner who owns and occupies a single-family home as their principal residence and qualifies as low-income as defined by the United States Department of Housing and Urban Development ("HUD"). Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by a qualified property owner. To qualify for the low-income exception, the applicant must meet the following specific criteria:

1. Own and occupy the single-family residence as their primary residence.
2. Combined family income in the calendar year prior (from all sources from January 1 to December 31 to the property tax year (July 1 to June 30) that is at or below the income level qualifying as "low income" for a family of such size as defined by HUD. A low-income property owner, as defined HUD is the owner of the property and has an income of 80% of the median income for either Nevada County or Placer County. For example, if a family of four makes less than \$68,800 in the 2020 calendar year (January 1 – December 31), they would qualify as low income and would be eligible for the low-income exemption for the following property tax year (July 1 – June 30). For the purposes of defining median income, the household size shall be presumed to be: one person in a studio unit, two persons in a one-bedroom unit, three persons in a two-bedroom unit, and one additional person for each additional bedroom thereafter.

FY 2020 Low Income Limit (80%)  
California Department of Housing and Urban Development  
**Nevada County, CA**  
Median Family Income - \$92,400  
Effective April 1, 2020

Persons in Family	Low Income Limit (\$)
1	\$48,200
2	\$55,050
3	\$61,950

4	\$68,800
5	\$74,350
6	\$79,850
7	\$85,350
8	\$90,850

FY 2020 Low Income Limit (80%)  
California Department of Housing and Urban Development  
**Placer County, CA**  
Median Family Income - \$86,300  
Effective April 1, 2020

Persons in Family	Low Income Limit (\$)
1	\$48,350
2	\$55,250
3	\$62,150
4	\$69,050
5	\$74,600
6	\$80,100
7	\$85,650
8	\$91,150

The District shall annually review and update as appropriate the median family income and low-income limits for Nevada and Placer Counties for purposes of qualifying for the low-income exemption. The District shall annually provide to the Nevada and Placer County Tax Collectors or other appropriate County official a list of parcels that the District has approved for an exemption.

**SECTION 7. Authorization for Appropriations Limit Increase.** To the extent that the revenue from the special tax enacted by this Measure is in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this Measure by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

**SECTION 8. Levy, Collection, and Deposit of the Special Tax.** Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada and the County of Placer property tax bills in the same

manner and subject to the same penalty as the county property taxes are collected. The Board shall annually take such steps as are necessary to have the special tax collected through the property tax bills and shall coordinate with the County Auditors and Tax Collectors in this regard. The Counties shall be entitled to deduct their reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

With respect to all general property tax matters within their respective jurisdictions, the Nevada County Tax Collector and the Placer County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including exemptions, the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

#### **SECTION 9. Reporting and Oversight.**

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in this Measure as required by Government Code section 50075.1. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
- (b) *Annual Report.* No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (c) *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to this Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

**SECTION 10. Submission of the Special Tax to Voters.** The Measure shall be submitted to the District's registered voters within the Truckee Fire Protection District for their approval or rejection. The special tax shall not become effective unless approved by two-thirds (2/3) of the registered voters of the District voting thereon. If approved by the voters, the special tax shall continue until December 2030, or earlier if repealed by the Board or by the voters.

**SECTION 11. Call of Election.** The Board hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be

submitted to the registered voters within the District. The Board directs that the special election be held on August 31, 2021, pursuant to Elections Code section 1500 as a special mail ballot election, with the ballot prepared by the Registrar of Voters of the County of Nevada ("Election Official") in coordination with the Registrar of Voters of the County of Placer to the extent those two officials deem necessary. The form of said question shall appear on the ballot in substantially the form attached hereto as Exhibit A. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 et seq.) and with the Mail Ballot Election provisions of the Elections Code (sections 4000 et seq.). The Nevada County Elections Department and the Placer County Elections Department are authorized to canvass the returns of this election. The District will reimburse Nevada and Placer Counties for all costs related to providing election services for this election.

**SECTION 12. Ballot Arguments.** The Chairman of the Board and/or designees are hereby authorized to prepare and file with the Election Official any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Election Official, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.



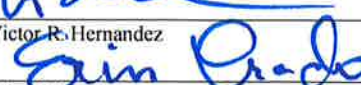
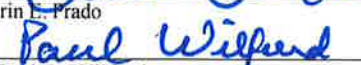

**SECTION 13. Official Actions.** The Fire Chief, Chairman of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Summary of Measure and Full Ballot Text stated in Exhibits A and B hereto to comply with requirements of law and the Election Officials or which are, in the judgment of the Fire Chief, in the best interests of the District.

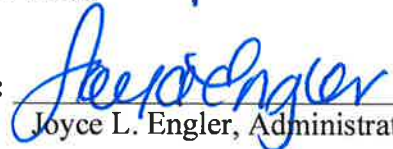
**SECTION 14. Effective Date of the Special Tax.** This special tax shall be deemed established and shall be in effect immediately upon certification of the election results evidencing approval by at least two-thirds (2/3) of the participating registered voters and approved by the Board of the District. The special tax shall be levied against all taxable real property within the District beginning with the 2022-2023 fiscal year. If approved by the voters, the special tax shall continue until December 2030 or earlier if repealed by the Board or by the voters.

**SECTION 15. Validation Pursuant to Code of Civil Procedure Section 860 et seq.** Pursuant to the provisions of Government Code Section 50077.5, any judicial action or proceeding to attack, review, set aside, void, or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within sixty (60) days of the date of the adoption hereof.

**SECTION 16. Effective Date.** This Resolution shall take effect from and after its adoption.

**PASSED AND ADOPTED** by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on April 20, 2021, by the following vote;

**AYES:**  **NOES:** \_\_\_\_\_  
Gary R. Berto  
 \_\_\_\_\_  
Gerald W. Horzlek  
 **ABSENT:** \_\_\_\_\_  
Victor R. Hernandez  
 \_\_\_\_\_  
Erin L. Prado  
 **ABSTAIN:** \_\_\_\_\_  
Paul D. Wilford

**ATTESTED:**   
Joyce L. Engler, Administrative Officer

**DATED:** April 20, 2021



**EXHIBIT A**  
**Measure Question**

The Measure shall be summarized in the following form, and the County of Nevada Registrar of Voters and the County of Placer Registrar of Voters are requested to cause this Measure Question to appear on the ballot:

**Wildfire Protection Measure:**

To reduce the risk of wildfire/improve wildfire prevention, including removing dry brush, dead trees, fuels and fire hazards; improving emergency evacuation systems, routes and procedures; supporting defensible space around homes, neighborhoods and critical infrastructure, providing more green waste disposal options; shall the Truckee Fire Protection District measure levying \$179 per parcel for eight years be adopted, providing \$3,700,000 annually in locally-controlled funding for wildfire protection, with independent audits, exemptions for low-income residents, and citizen oversight?

## **EXHIBIT B**

### **FULL BALLOT TEXT TRUCKEE FIRE PROTECTION DISTRICT**

#### **Wildfire Protection Measure**

**Measure \_\_\_\_**

*[letter designation to be assigned by Nevada County Registrar of Voters]*

#### **BALLOT QUESTION**

To reduce the risk of wildfire/improve wildfire prevention, including removing dry brush, dead trees, fuels and fire hazards; improving emergency evacuation systems, routes and procedures; supporting defensible space around homes, neighborhoods and critical infrastructure providing more green waste disposal options; shall the Truckee Fire Protection District measure levying \$179 per parcel for eight years be adopted, providing \$3,700,000 annually in locally-controlled funding for wildfire protection, with independent audits, exemptions for low-income residents, and citizen oversight?

#### **A. Findings**

The Truckee Fire Protection District (“District”) Board of Directors (“Board”) is authorized and charged to provide fire protection and prevention services, including reducing the risk of wildfire and improving local wildfire prevention.

The Truckee and Donner Summit areas’ scenic forests and lush vegetation make it a desirable place to live, work and visit, it also makes our residents, businesses and natural environment vulnerable to wildfire.

Truckee and Donner Summit area forests are now experiencing a 100-year buildup of dry brush and dead trees, and removing these materials in an environmentally responsible way would help reduce the risk of wildfire and improve the health of our forests and watersheds by restoring a more natural balance.

As wildfires continue to get larger, faster, and more destructive, additional resources are needed to clear dry brush, remove fire hazards and better protect against wildfire emergencies.

In 2016, the District collaborated with the community to develop the first Truckee area Community Wildfire Protection Plan (“CWPP”).

The CWPP is a comprehensive, scientifically based assessment of the wildfire hazards and risks within District, which has been identified as a Very High Fire Severity Zone by Cal Fire.

The CWPP identifies the risks facing our community and helps the District develop short-term and long-term strategies to reduce the risk of wildfire and improve emergency preparedness.

The District has already been able to complete some of the priority projects identified in the CWPP; however, the full scope of needs cannot be addressed without an additional funding source.

The Board has determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the Wildfire Protection Measure, a proposed special tax that would provide a stable, dedicated source of local funding to be used for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District.

The Wildfire Protection Measure would provide local funding to remove dry brush, dead trees and other fire hazards, add firebreaks where needed to help prevent or slow the spread of wildfire, and provide homeowners with easy and inexpensive disposal options for trimmings and green waste.

The Wildfire Protection Measure would enable the District to invest more in early fire detection, emergency warning systems and fire-safe evacuation routes to help ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out.

All money raised by the Wildfire Protection Measure would be spent locally, with preference given to local bidders in accordance with District policy as appropriate, to provide fire protection and prevention services and could not be taken by the State.

An independent citizens' oversight committee would review expenditures to ensure funds are spent as set forth in this Measure.

An exemption from the Wildfire Protection Measure will be available for low-income residents of single-family homes to ensure that this Measure is not a burden to local homeowners on fixed or limited incomes.

The Wildfire Protection Measure would automatically expire after eight (8) years and cannot be renewed without voter approval.

Pursuant to its rights and authority under State law, the Board may call an election for the purpose of submitting a ballot measure to the voters of the District.

Pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code and Sections 53978 and 50075 et seq. of the California Government Code, the District may levy a special tax on all parcels of real property in the District for the purpose of reducing the risk of wildfire and improving local wildfire prevention, subject to the approval by a two-thirds (2/3) vote of the qualified voters of the District voting in an election on the issue.

If approved by the voters, the special tax will be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District.

If this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution.

In the judgment of the Board, it is advisable to call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose reducing the risk of wildfire and improving local wildfire prevention within the District.

Pursuant to the Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments.

#### **B. Amount and Basis of Special Tax**

This Measure shall authorize the District to annually levy a special tax of \$179 per parcel on parcels within the District's boundaries beginning with the FY 2022-23 tax year and continuing for a period of eight (8) years. This special tax is estimated to raise \$3,700,000 in annual local funding for the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

#### **C. Use of Special Tax Proceeds**

The special tax shall be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention, providing a stable, dedicated source of local funding for wildfire prevention and mitigation. Types of projects may include investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would help ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out, removing dry brush, dead trees, fuel and other fire hazards, adding firebreaks where needed to help prevent or slow the spread of wildfire, providing homeowners with easy and inexpensive disposal options for trimmings and green waste, updating the Community Wildfire Protection Plan, home hardening, investing in future green waste systems, investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire, improving inspection programs, expenses related to management of these types of programs, and providing for any incidental expenses related to the collection of the tax and managing of exemptions. Where appropriate, preference in contracting to accomplish the above-stated purposes will be given to local bidders in accordance with the District's local bidder preference policy, as it may be amended or revised by the Board.

#### **D. Exemptions**

The Measure authorizes an exemption for a property owner who owns and occupies a single-family home as their principal residence and qualifies as low income as defined by the United States Department of Housing and Urban Development ("HUD"). Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by a qualified property owner. To qualify for the low-income exception, the applicant must meet the following specific criteria:

1. Own and occupy the single-family residence as their primary residence.
2. Combined family income in the calendar year prior (from all sources from January 1 to December 31 to the property tax year (July 1 to June 30) that is at or below the income level qualifying as “low income” for a family of such size as defined by HUD. A low-income property owner, as defined HUD is the owner of the property and has an income of 80% of the median income for either Nevada County or Placer County. For example, if a family of four makes less than \$68,800 in the 2020 calendar year (January 1 – December 31), they would qualify as low income and would be eligible for the low-income exemption for the following property tax year (July 1 – June 30). For the purposes of defining median income, the household size shall be presumed to be: one person in a studio unit, two persons in a one-bedroom unit, three persons in a two-bedroom unit, and one additional person for each additional bedroom thereafter.

FY 2020 Low Income Limit (80%)  
California Department of Housing and Urban Development  
**Nevada County, CA**  
Median Family Income - \$92,400  
Effective April 1, 2020

Persons in Family	Low Income Limit (\$)
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Median Family Income - \$86,300  
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Persons in Family	Low Income Limit (\$)
1	\$48,350
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3	\$62,150
4	\$69,050
5	\$74,600
6	\$80,100
7	\$85,650
8	\$91,150

The District shall annually review and update as appropriate the median family income and low-income limits for Nevada and Placer Counties for purposes of qualifying for the low-income exemption. The District shall annually provide to the Nevada and Placer County Tax Collectors or other appropriate County official a list of parcels that the District has approved for an exemption.

#### **E. Claims / Exemption Procedures**

With respect to all general property tax matters within their respective jurisdictions, the Nevada County Tax Collector and the Placer County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the exemptions, the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

#### **F. Appropriations Limit**

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

#### **G. Levy, Collection, and Deposit of the Special Tax.**

Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada and the County of Placer property tax bills in the same manner and subject to the same penalty as the county property taxes are collected. The Board shall annually take such steps as are necessary to have the special tax collected through the property tax bills and shall coordinate with the County Auditors and Tax Collectors in this regard. The Counties shall be entitled to deduct their reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

#### **H. Reporting and Oversight**

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in this Measure as required by Government Code section 50075.1. The proceeds of the special tax

shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

- (b) *Annual Report.* No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (c) *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to this Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

**EXHIBIT C**

**Truckee Fire Protection District Boundary Map**