

MEASURE U

NORTHSTAR COMMUNITY SERVICES DISTRICT  
NORTHSTAR FIRE DEPARTMENT  
Wildfire Prevention Measure

"To improve local wildfire prevention by removing dry brush, dead trees, and fire hazards, improving evacuation routes, adding firebreaks to prevent the spread of wildfire, and providing homeowners with easy, inexpensive green waste disposal options, shall the Northstar Community Services District measure levying up to \$219 per year for 10 years be adopted, providing \$450,000 annually in locally-controlled funding to the Northstar Fire Department for fire protection, with annual adjustments, exemptions for low-income residents, and citizen oversight?"

YES \_\_\_\_ NO \_\_\_\_

9

IMPARTIAL ANALYSIS BY PLACER COUNTY COUNSEL

Measure U was placed on the ballot by the Board of Directors of the Northstar Community Services District ("District"). This measure, if approved by two-thirds of the voters voting on the measure, would authorize the District to levy a parcel tax at a rate of up to \$219 per parcel within the District. The proceeds will be used for reducing wildfire risk, improving local wildfire prevention, and for any expenses incurred to collect and enforce the tax. The levy would begin in Fiscal Year 2022-23, continue for ten years until December of 2032, and would not renew unless approved by the voters. The rate may be increased annually in accordance with any increases in the applicable consumer price index.

The District estimates the special tax will raise up to \$450,000 in annual funding; however, the amount of annual funding raised by the tax may vary from year-to-year due to changes in the number of parcels subject to the levy. The tax may be used, for example, for early fire detection, emergency warning systems, establishing fire-safe evacuation routes, removing dry brush, dead trees, fuels and other fire hazards, adding firebreaks, providing matching funds to landowners for eligible fuels reduction compliance projects, and providing homeowners with green waste disposal options.

If approved, the special tax will be collected annually on the County of Placer property tax bills in the same manner and subject to the same penalty as the county property taxes. The tax will be assessed on all parcels in the District unless exempt from this tax. The measure authorizes an exemption for property owners who own and occupy a single-family home as their principal residence and qualify as low income.

As required by state law, the measure is subject to the following accountability restrictions: (1) proceeds of the tax will be deposited in a fund separate from other District funds and used only as authorized by the measure; (2) no later than January 1 of each year while the tax is in effect, the District must prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project funded by this Measure; and (3) an oversight committee of citizens, appointed or designated by the Board, shall annually report to the Board and public regarding the expenditures of the tax proceeds.

If two-thirds of the qualified electors voting on the measure vote for approval, the special tax will be imposed annually for a period of ten years.

If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the tax will not be levied.

The above statement is an impartial analysis of the measure. If you desire a copy of the measure, please call the Elections Official at 530-886-5650 and a copy will be mailed at no cost to you.

Karin E. Schwab, County Counsel

By Clayton T. Cook, Senior Deputy County Counsel

10

ARGUMENT IN FAVOR OF MEASURE U

Vote YES on U to protect our Northstar community from the very real threat of wildfire.

We have all seen the devastation California communities have faced as wildfires become larger, faster and deadlier than ever before. Intensifying wildfire seasons combined with our natural forest environment and the current drought conditions only increases our community's wildfire risk.

That's why we need Measure U now. Measure U removes serious fire hazards, like dry brush and dead trees that create dangerous fire fuel, from our surrounding forests. This will not only reduce our wildfire risk, but also improve the health of our forests and watersheds by restoring a more natural balance.

Voting YES on U allows us to better protect our residents, homes, businesses, wildlife and forest from wildfire emergencies, providing resources to improve emergency warning systems and maintain evacuation routes.

Vote YES on U: Reduce Northstar's Wildfire Risk

- Remove fire hazards such as dry brush and dead and diseased trees in an environmentally responsible way
- Ensure vegetation management around neighborhoods and critical infrastructure
- Improve emergency evacuation routes for quicker and safer evacuations
- Add firebreaks to help prevent the spread of wildfire
- Provide homeowners with easy, inexpensive green waste disposal options and matching funds for fire prevention compliance projects

Measure U: Clear System of Fiscal Accountability

- All Measure U funds must stay local for fire protection services in the Northstar community
- No funds can be taken away by the State
- An independent citizens' oversight committee will ensure funds are spent as promised
- Low-income property owners are eligible for an exemption from the cost of the measure
- No funds can be used for new developments

Measure U gives us the chance to prepare for wildfire, help prevent disaster and save lives.

Join our community's most respected leaders and vote YES on U.

Warren "Chip" Brown, President NCSA Board  
Lauren Roy, Sawmill Heights Apartments Community Manager  
Michael J. Plishner, President, Northstar Property Owners Assn  
David C. Welch, President of Sierra Watch  
Sean Bailey, Fire Chief Northstar Fire Dept.

11

FULL BALLOT TEXT  
NORTHSTAR COMMUNITY SERVICES DISTRICT  
NORTHSTAR FIRE DEPARTMENT  
Wildfire Prevention Measure  
Measure U

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

"To improve local wildfire prevention by removing dry brush, dead trees, and fire hazards, improving evacuation routes, adding firebreaks to prevent the spread of wildfire, and providing homeowners with easy, inexpensive green waste disposal options, shall the Northstar Community Services District measure levying up to \$219 per year for 10 years be adopted, providing \$450,000 annually in locally-controlled funding to the Northstar Fire Department for fire protection, with annual adjustments, exemptions for low-income residents, and citizen oversight?"

A. Findings

The Northstar Community Services District ("District") is a community services district organized and operating under the authority of Government Code sections 61000 *et seq.*, whose Board of Directors ("Board") serves as the legislative body for the Northstar Fire Department. Through the Northstar Fire Department, the District provides wildfire protection services, including structural and wildland fire protection, fire suppression, fire prevention, and public education services to a portion of the District, excluding the annexed Zone 4 territory and any areas within the Truckee Fire Protection District.

The District's surrounding forests, wet winters, and dry summers contribute to a higher risk of wildfires for our community. Due to drought conditions and climate change, local forests have accumulated dead trees and a buildup of dry brush, creating serious fire hazards. These materials need to be removed in an environmentally responsible way to help reduce the risk of wildfire.

As wildfires continue to get larger, faster, and more destructive, additional resources are needed to better protect against wildfire emergencies, including investing more in early fire detection, emergency warning systems, and fire-safe evacuation routes. With these measures, if a wildfire does break out, residents are notified quickly and have safe ways to escape danger.

The Northstar Fire Department has recently collaborated with the community to update the Community Wildfire Protection Plan (CWPP). The CWPP is a comprehensive, scientifically-grounded assessment of the wildfire hazards and risks, and proposed mitigation efforts, for those areas of the District that receive fire protection services from the Northstar Fire Department.

The CWPP identifies key hazard priorities, beginning with forest fuels management of areas within 300 feet of priority evacuation routes, developed residential and commercial boundaries, and roads within the Northstar community ("fuel break areas"). While the Northstar Fire Department has already addressed some of the wildfire risks identified in the CWPP, additional funding is needed to meet the full scope of needs.

12

The Wildfire Prevention Measure will provide a stable, dedicated source of local funding to: remove dry brush, dead trees and fire hazards to reduce wildfire risk and promote forest and watershed health; improve evacuation routes; provide vegetation management around neighborhoods and critical infrastructures; add firebreaks where needed; provide matching funds to landowners for eligible fuels reduction compliance projects within fuel break areas; and provide homeowners with easy and inexpensive disposal options for trimmings and green waste, including an enhanced curbside pickup program for green waste. Five (5) total curbside pickup operations of green waste generated from defensible space maintenance efforts will be implemented per wildfire season. Each year, \$25,000 of special tax funds will be allocated to reimburse District residents for green waste dumpster rentals, pursuant to the District's Defensible Space Rebate Program.

Pursuant to its authority to form zones within District boundaries, the Board of Directors formed the Wildfire Prevention Zone ("Zone") for the purpose of raising additional revenues to support wildfire protection services within those portions of the District that receive wildfire prevention services.

All funds raised by the Wildfire Prevention Measure will be spent on activities and equipment that help reduce the threat of wildfire to the properties within the Zone, and cannot be taken by the State. An independent Citizens' Oversight Committee will ensure funds are spent as promised. An exemption from the cost of the measure will be available for eligible low-income property owners to ensure that the Measure is not a burden on those with fixed or limited incomes.

The Wildfire Prevention Measure will automatically expire after ten (10) years and cannot be renewed without voter approval.

Pursuant to the authority of Section 13911 of the California Health & Safety Code, and Sections 50075-50077 and 61140 et seq. of the Government Code, the District may levy a special tax on all parcels of real property within the Wildfire Prevention Zone, for the purpose of reducing the risk of wildfire and improving local wildfire prevention, subject to the approval of a two-thirds (2/3) vote of the qualified voters within that Zone in an election on the issue.

If approved by the voters, the special tax will be used solely for the purpose of wildfire prevention and risk mitigation services contemplated in the CWPP to benefit properties within the Wildfire Prevention Zone.

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 within the Wildfire Prevention Zone the question of whether the District shall levy a special tax within said Zone, for the purpose of raising revenue for the Northstar Fire Department's purpose of reducing the risk of wildfire and improving local wildfire prevention within the Wildfire Prevention Zone pursuant to the CWPP. 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 up to \$219 per parcel on parcels within the District's Wildfire Prevention Zone, as identified on the Boundary Map, beginning with the 2022-2023 tax year and continuing for a period of ten (10) years. This special tax is estimated to raise \$450,000 annually in locally-controlled funding to the Northstar Fire Department for carrying out wildfire prevention actions within the Wildfire Prevention Zone pursuant to the CWPP. The amount of annual local funding raised by the Wildfire Prevention Measure will vary from year-to-year due to changes in the number of parcels subject to the special tax and other rate adjustments as determined by the Board.

**C. Use of Special Tax Proceeds**

The special tax shall be used solely for the purpose of providing wildfire prevention and mitigation actions taken by the Northstar Fire Department pursuant to the CWPP within the Wildfire Prevention Zone, 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 can safely escape danger if a wildfire does occur; removing dry brush, dead trees, fuels, and other fire hazards; adding firebreaks where needed to help prevent or slow the spread of wildfire; providing matching funds to landowners for eligible fuels reduction compliance projects within fuel break areas; providing homeowners with easy and inexpensive disposal options for trimmings and green waste; updating the CWPP; investing in future green waste systems that reduce fire risks; investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire; improving inspection systems; expenses related to management of these types of programs; and providing for any incidental expenses related to the collection of the special tax and managing exemptions.

Fuels reduction prioritization will be given to non-compliant areas within the 300-foot fuel break areas of the Zone until those projects are completed. Matching funds will be made available to landowners of properties within the 300-foot fuel break areas for fuels reduction compliance projects until those projects are completed, after which matching funds will be made available to such landowners for fuels reduction maintenance work on those properties. No proceeds from this Measure will be spent on treating new developments, nor shall they be used for defensible space work pertaining to structures pursuant to Public Resources Code section 4291 and California Code of Regulations, title 14, section 1299.04. The District will manage all aspects of any projects receiving matching funds, with 100% of matching funds dedicated to contracted project work.

**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 California Department of Housing and Community Development ("HCD"). 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:

- a. Own and occupy the single-family residence as their primary residence;
- b. 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 HCD. A low-income property owner, as defined by HCD is the owner of the property and has an income of 80% of the median income for Placer County. For example, if a family of four makes less than \$72,500 in the 2021 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 2021 Low Income Limit (80%)  
California Department of Housing and Community Development  
**Placer County, CA**  
Median Family Income - \$91,100  
Effective April 1, 2021

Persons in Family	Low Income Limit (\$)
1	\$50,750
2	\$58,000
3	\$62,250
4	\$72,500
5	\$78,300
6	\$84,100
7	\$89,900
8	\$95,700

The District shall annually review and update as appropriate the median family income and low-income limits for Placer County for purposes of qualifying for the low-income exemption. The District shall annually provide the Placer County Tax Collector 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 Placer County, 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 Placer property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District. Upon receipt of the special taxes, the District shall cause same to be deposited in a special tax account or 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.

**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 January 1 of each year while the special tax is in effect, the chief fiscal officer or other designee of 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 purposes described in this Measure. The Citizens' Oversight Committee will also provide guidance and community input on CWPP priority areas, with final decisions as to which projects will receive priority made by the Northstar Fire Department Fire Chief. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.