

EXHIBIT A

Measure Question

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

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?”

EXHIBIT B

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

[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

**BOARD OF DIRECTORS
NORTHSTAR COMMUNITY SERVICES DISTRICT**

RESOLUTION NO. 21-12

A RESOLUTION REQUESTING CONSOLIDATION OF ELECTION AND ORDERING SUCH ELECTION, FOR AN ELECTION TO BE HELD IN THE NORTHSTAR COMMUNITY SERVICES DISTRICT WILDFIRE PREVENTION ZONE ON NOVEMBER 2, 2021 FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED VOTERS THE QUESTION OF THE ADOPTION OF A SPECIAL TAX FOR REDUCING THE RISK OF WILDFIRE AND IMPROVING LOCAL WILDFIRE PREVENTION, TO ADOPT INTENDED BALLOT LANGUAGE, TO APPROVE AN INCREASE IN THE DISTRICT'S SPENDING LIMIT, AND TO REQUEST ELECTION SERVICES BY THE PLACER COUNTY ELECTIONS DEPARTMENT

WHEREAS, the Northstar Community Services District ("District") is a community services district organized and operating under the authority of Government Code sections 61000 *et seq.*; and

WHEREAS, pursuant to Government Code section 61100, subdivision (d), the District may exercise any of the powers of a fire protection district pursuant to Health and Safety Code sections 13800 *et seq.*; and

WHEREAS, 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; and

WHEREAS, the District's surrounding forests, wet winters and dry summers contribute to a higher risk of wildfires for our community; and

WHEREAS, due to drought conditions and climate change, local forests have accumulated dead trees and a buildup of dry brush, creating serious fire hazards, and these materials need to be removed in an environmentally responsible way to help reduce the risk of wildfire; and

WHEREAS, wildfires continue to get larger, faster, and more destructive, and additional resources are needed to better protect against wildfire emergencies; and

WHEREAS, investing more in early fire detection, emergency warning systems, and fire-safe evacuation routes ensures residents are notified quickly and have safe ways to escape danger if a wildfire does break out; and

WHEREAS, Northstar Fire Department has recently collaborated with the community to update the Community Wildfire Protection Plan ("CWPP"); and

WHEREAS, 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; and

WHEREAS, 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”); and

WHEREAS, the Northstar Fire Department 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, pursuant to its authority to form zones within District boundaries under Government Code section 61140 et seq., the Board of Directors of the Northstar Community Services District adopted Resolution 21-02 proposing the formation of the Wildfire Prevention Zone (“Zone”) for the purpose of raising additional revenues to support wildfire protection services within that proposed Zone; and

WHEREAS, on June 16, 2021, the Board of Directors held a public hearing on the formation of the Wildfire Prevention Zone, during which written objections, if any, were considered; and

WHEREAS, at the public hearing, the Board of Directors determined that written objections constituted 50 percent or less of voters, and 50 percent or less of assessed value of taxable property, within in the proposed Zone, and approved the formation of the Wildfire Prevention Zone, contingent on voter approval of a special tax (“Wildfire Prevention Measure”) that shall be used to finance its purposes; and

WHEREAS, the Wildfire Prevention Measure will provide a stable, dedicated source of local funding for wildfire prevention and mitigation; and

WHEREAS, 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 Wildfire Prevention Zone, and cannot be taken by the State; and

WHEREAS, the Wildfire Prevention Measure will provide local funding to remove dry brush, dead trees, and other fire hazards, add firebreaks where needed to help prevent the spread of wildfire, 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 pine needles and green waste; and

WHEREAS, an independent Citizens’ Oversight Committee would provide guidance and community input on priority areas, and review expenditures to ensure funds are spent as promised; and

WHEREAS, 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 to qualifying local homeowners on fixed or limited incomes; and

WHEREAS, 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 is authorized to adopt a resolution which shall, subject to the approval by a two-thirds (2/3) vote of the qualified voters within the Wildfire Prevention Zone, levy a special tax on all parcels said Zone; and

WHEREAS, if approved by the voters, the special tax will be used solely for the purpose of wildfire prevention and risk mitigation services provided for the benefit of properties within the Wildfire Prevention Zone; and

WHEREAS, the Wildfire Prevention Measure would automatically expire after ten (10) years and cannot be renewed without voter approval; 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 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; 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, THE BOARD OF DIRECTORS hereby resolves and orders as follows:

1. **Recitals.** The Board hereby finds and determines that the foregoing recitals are true and correct.
2. **Call of Election.** The Board of Directors hereby calls an election at which the question of the approval of the proposed Wildfire Prevention Measure shall be submitted to the registered voters within the Wildfire Prevention Zone. The Board directs that the election be held on November 2, 2021, pursuant to Elections Code section 10418, with the ballot prepared by the Registrar of Voters of the County of Placer (the "Election Official"). Said election shall be held and conducted in conformity with the Uniform District Election Law (Elections Code, §§ 10500 et seq.). The Board hereby requests the Placer County Election Official to provide the election precincts, polling places, and voting booths, and render all services relating to the proceedings of said election. The District will reimburse Placer County for all costs related to providing election services for this election.

3. **Consolidation of Election.** This resolution shall constitute a resolution requesting consolidation of election with the November 2, 2021 Election in Placer County and with any other applicable elections conducted on the same day, and the ordering of such election.
4. **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 Wildfire Prevention Zone on November 2, 2021, for the purpose of voting on the Wildfire Prevention Measure (“Measure”), which will be presented to the 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 Zone for reducing the risk of wildfire and improving local wildfire prevention as stated herein. The summary of Wildfire Prevention 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 Wildfire Prevention Zone are identified on the Northstar Community Services District Wildfire Prevention Zone Map (“Boundary Map”), attached hereto as Exhibit C.
5. **Amount and Basis of Special Tax.** The Measure will 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. The special tax is estimated to raise \$450,000 annually in locally-controlled funding to the Northstar Fire Department for carrying out wildfire prevention actions 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.
6. **Ballot Arguments.** The President of the Board, the Northstar Fire Department Fire Chief, and/or their 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 actions to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.
7. **Official Actions.** The President of the Board, the Northstar Fire Department Fire Chief, and/or their designees, and District staff 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 Measure Question stated in Exhibit A or the Full Ballot Text stated in Exhibit B, and to comply with requirements of law and the Election Official, or which are, in the judgment of the President of the Board or the Fire Chief, in the best interests of the District.
8. **Authorization of Appropriations Limit Increase.** To the extent that revenue from the special taxes enacted by this Resolution are 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 special tax by the voters shall constitute of an approval to increase the District’s spending limit in an equal amount to the revenue derived from the special tax, for the maximum period of time as allowed by law.

9. **Effective Date of the Special Tax.** This special tax shall be deemed established and shall be in effect as of the day following the election date of November 2, 2021, upon certification of the election results evidencing approval by at least two-thirds of the participating registered voters, and approved by the Board of Directors of the District. The special tax shall be levied against all taxable real property within the Wildfire Prevention Zone beginning with the 2022-2023 fiscal year. If approved by the voters, the special tax shall continue until December 2032 or earlier if repealed by the Board of Directors or by the voters.

10. **Use and Accountability of the Special Tax Proceeds.** The special tax shall be used solely for the purpose of providing wildfire prevention and mitigation actions for existing developments and infrastructure within the Wildfire Prevention Zone, pursuant to the CWPP. 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 the 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.

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.

11. **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 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.

12. **Adjustment of Tax Rate.** The District may adjust the special tax annually within the maximum amount as needed to fund CWPP projects and subsequent maintenance for the ten-(10) year term. The maximum special tax may be increased annually at the beginning of the fiscal year beginning on July 1, 2023, but not to exceed any increase in the reported U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for San Francisco-

Oakland-San Jose, or its successor index, for the prior twelve (12) months. Once initial treatment work is completed, funds will be used for ongoing maintenance.

13. **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.

14. **Reporting and Oversight.**

- a. *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the 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 the 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 the Measure to ensure that moneys raised under the Measure are spent only for purposes described in the 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.

15. **Submission of the Special Tax to Voters.** The Measure shall be submitted to the registered voters within the Wildfire Prevention Zone for their approval or rejection. The special tax shall not become effective unless approved by two-thirds (2/3) of the registered voters within the Zone voting thereon. If approved by the voters, the special tax shall continue until December 2032, or earlier if repealed by the Board or by the voters.

16. **Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1 of the calendar year for which the special tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by

the property owner as to the nature and the basis for the appeal in accordance with the District's appeal procedure.

17. **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 60 days of the date of adoption thereof.

18. **Effective Date.** This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED on June 28, 2021, by the following roll call vote:

AYES: Ives, Brown, Forni, Witherspoon

NOES: None

ABSENT: Moll


Warren "Chip" Brown
President, Board of Directors

ATTEST:


Mike Staudenmayer
General Manager/ Assistant Secretary of the Board

EXHIBIT A

Measure Question

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

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 approved, 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?”

EXHIBIT B

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

[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 approved, 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.

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.

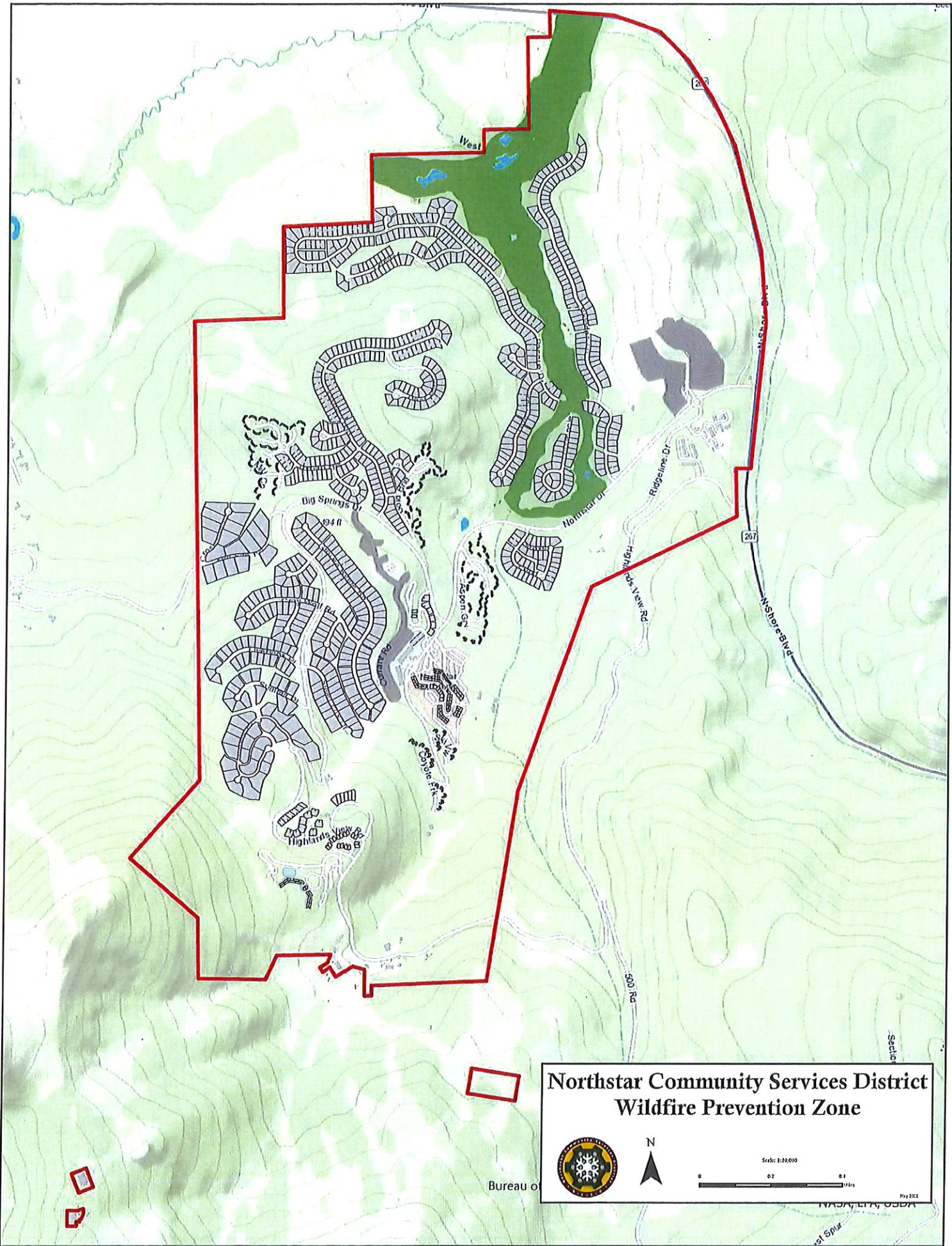
H. Reporting and Oversight

- 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

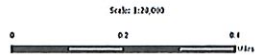
Measure are spent only for purposes described in this Measure. The Citizens' Oversight Committee will also provide guidance and community input on CWPP priority areas, with final decisions as to which projects will receive priority made by the Northstar Fire Department Fire Chief. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

EXHIBIT C

Northstar Community Services District Wildfire Prevention Zone Boundary Map



Northstar Community Services District Wildfire Prevention Zone



May 2021

Bureau of

Section

NASA, LITV, CSBA

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