

---

**MEASURE D**

---

**THE EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES MEASURE –  
FORESTHILL FIRE PROTECTION DISTRICT**

---

Shall the measure to extend the existing special parcel tax, which will otherwise be sunset in 2034 and that levies \$268.38 per year per parcel, raising approximately \$857,000 annually, with an annual adjustment of \$7.00 that the District may impose to allow for inflation, with all revenue being spent on emergency medical response and fire protection in Foresthill, until ended by voters, be adopted?

**YES**                          **NO**   

---

**COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE D**

The Foresthill Fire Protection District (“District”) Board of Directors requests modification to the existing special parcel tax of \$268.38 per parcel, approved by voters at the May 7, 2019 special election. The measure, if approved by the voters, would extend the existing special parcel tax indefinitely so that it sunsets when ended by the voters. The current tax expires in December of 2034.

The proposed tax is a special tax that can only be used to provide fire protection, emergency medical response services within the District, responses outside of the District under automatic / mutual aid agreements with other fire suppression or emergency services agencies, and any incidental expenses related to collection of the tax.

The measure requires approval by two-thirds of the electors voting on it for it to be imposed. If approved, the tax will be imposed on all taxable real property within the District and it will continue to allow for increases of \$7.00 per year for inflation. The District anticipates that passage of the measure will generate an estimated revenue of \$857,000 annually.

This measure was placed on the ballot by the District through the Board of Directors’ unanimous adoption of Resolution No. 2024-06 on May 9, 2024. If the measure is approved, the District’s Fire Chief will file an annual report with the District identifying the amount of funds collected and expended under the measure and the status of any projects funded with the proceeds of the measure.

A “YES” vote on this Measure would approve the tax until ended by voters.

A “NO” vote on this Measure is a vote against the tax. The existing special parcel tax will remain until its expiration in 2034.

This analysis is submitted by the Office of the County Counsel of Placer County pursuant to the requirements of Section 9313 of the Elections Code of the State of California.

Karin E. Schwab, County Counsel

By: Clayton T. Cook, Supervising Deputy County Counsel

---

## ARGUMENT IN FAVOR OF MEASURE D

The Foresthill Fire District is currently funded by a small portion of Placer County property taxes and two special taxes. Measure M, passed by the voters in 2014, and Measure B, passed in 2019, has provided funding to restore the Fire District to the operations that were promised. However, during the effort to pass Measure B, a concession was made to limit the duration of the tax to the year 2034. This current effort to modify Measure B is to eliminate the sunset provision and allow the continued funding of the district. Ending this provision would provide relief to the district for necessary purchases of fire apparatus, and support salary and benefits to help retain our employee firefighters who want to work in Foresthill.

This is not a new tax.

Please consider the following reasons to vote for Measure "D".

A yes vote eliminating the 2034 limit will:

- Keep our local fire stations open.
- Replace aging fire engines and ambulances to meet regulatory requirements.
- Maintain rapid response times to fires and medical emergencies.
- Provide funding to provide improved employee benefits and career choices.
- Maintain local control of our emergency medical and fire response services.

Measure B already includes strict accountability provisions to ensure that all funds will only be used locally. Annual financial audits are required and annual reporting will detail all expenditures from the funds.

Please support the district by voting Yes on "Measure D" to help continue to keep our community safe.

Signed,  
Richard Hercules, Board President, Foresthill Fire Protection District

---

## REBUTTAL TO THE ARGUMENT IN FAVOR OF MEASURE D

Measure D is a PERMANENT TAX that extends a temporary tax that will not expire until 2034.

Firefighting is a critical government function, but this is the wrong time to permanently raise taxes or extend previous tax increases forever. While government revenues have grown by leaps and bounds -- breaking all previous records -- local families are suffering from inflation, stagnant wages, and one tax increase after another. Enough is enough! Our politicians need to learn to live within their means the way taxpayers do.

We need to make firefighting a priority for existing tax revenues, not an afterthought that only gets funded by increasing taxes on people who are already over-taxed. We also need to focus on recruiting and training more volunteer firefighters, instead of so many full-time employees who remain on the taxpayers' payroll year-round, even when it is raining and snowing and the risk of wildfires is minimal.

Please vote NO on Measure D.

Signed,  
Thomas N. Hudson, President, California Taxpayer Protection Committee  
Mark Wright, Chairman, Placer County Republican Party  
Jean Pagnone, Treasurer, Placer County Taxpayers Association  
Eric Eisenhammer, President, Placer County Republican Assembly

---

## **ARGUMENT AGAINST MEASURE D**

Measure D is yet another tax measure that comes at a time when so many businesses and taxpayers are fleeing California because our taxes are too high. Federal taxes are also scheduled to increase after next year. This measure will add to your overall tax burden during a period of high inflation. Can you afford all of this?

Obviously, fire protection should be a top priority for local government, but this is the wrong way to fund it. Measure D will permanently extend an expensive parcel tax that was scheduled to expire in 2034. Why not wait until to 2034 to decide if this parcel tax needs to be extended? How many new taxes will be approved between now and then?

Too often politicians fail to mention that local tax revenues have increased dramatically in recent years, while so many taxpayers have gotten poorer. There is no shortage of money that necessitates the permanent extension of this temporary parcel tax. If we keep raising taxes and extending temporary taxes whenever they ignore our priorities, we will never fix the system and we will never force them to live within their means.

VOTE NO on Measure D. This is the wrong time to extend parcel taxes.

Signed,  
Thomas N. Hudson, President, California Taxpayer Protection Committee  
Jean Pagnone, Treasurer, Placer County Taxpayers Association  
Mark Wright, Chairman, Placer County Republican Party

---

## **REBUTTAL TO THE ARGUMENT AGAINST MEASURE D**

Measure D is NOT a new tax!

Measure D will not change the existing tax, it will only remove the date certain sunset clause. And it does NOT take away the right of voters to end the existing tax at any time.

The problem is now not in 2034. The sunset clause in Measure B is keeping the district from buying a new fire engine that must be financed over 15 years. It is preventing the use of your tax dollars to improve fire and life safety services. And it is creating employee concern about their future in Foresthill. We need to fix this problem now.

Preserve your emergency services, vote YES on Measure D

Signed,  
Richard Hercules, Board President, Foresthill Fire Protection District

---

## FULL TEXT OF MEASURE D SUBMITTED BY THE DISTRICT

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE FORESTHILL FIRE PROTECTION DISTRICT PROPOSING THE ADOPTION BY THE VOTERS OF THE EMERGENCY MEDICAL RESPONSE AND FIRE PROTECTION SERVICES MEASURE, WHICH WOULD EXTEND AN EXISTING ANNUAL SPECIAL PARCEL TAX (MEASURE B) UNTIL ENDED BY THE VOTERS, TO BE SUBMITTED TO THE VOTERS AT THE GENERAL ELECTION ON NOVEMBER 5, 2024

**WHEREAS**, the Foresthill Fire Protection District (the "District") is a fire protection district established pursuant to Division 12 of the California Health and Safety Code; and

**WHEREAS**, the Board of Directors (the "Board") of the District is authorized and charged to provide emergency response and fire protection services pursuant to California Health & Safety Code section 13862; and

**WHEREAS**, the Board is authorized to adopt this resolution which will, subject to the approval of the voters, extend an existing special parcel tax (known as Measure B) applied against all taxable real property within the District, pursuant to California Health & Safety Code section 13911 and Government Code sections 50075-50077.5; and

**WHEREAS**, the Board has determined that it is in the best interest of the District's citizens to avoid significant service cutbacks and provide the continuing appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of services is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety and the sunset clause and ends the required funding of the district; and

**WHEREAS**, the Board has also 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 change to the existing special parcel tax to be able to maintain appropriate fire protection and emergency medical response services; and

**WHEREAS**, the Board has also determined that the extension of the existing special parcel tax is necessary for the District to be able to participate in or initiate consolidation with neighboring fire protection districts in the coming years, if it is determined that such consolidation is prudent sustain operations as a fire protection district to maintain adequate fire protection and emergency medical response services; and

**WHEREAS**, the District has experienced difficulty in hiring and retaining qualified personnel to staff the District's fire protection and emergency medical response missions and the lack of competitive employee benefits is frequently cited as a reason for this difficulty; and

**WHEREAS**, if approved by the voters, the special parcel tax will continue to be used solely for the purpose

of providing fire protection and emergency medical response services 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**, 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**, that:

#### **Section 1. Submission of Measure to Voters.**

The Board of Directors ("Board") of the Foresthill Fire Protection District ("District") hereby approves and proposes to submit for adoption by the voters at the November 5, 2024 election, The Emergency Medical Response and Fire Protection Services Measure ("Measure").

#### **Section 2. Specific Purposes of the Tax Proposed by the Measure.**

The Measure, if approved by the voters, would extend, until ended by the voters, a special parcel tax ("Tax") of \$268.38 per parcel per year, with an option for the Board to increase the special parcel tax by \$7.00 annually to account for inflation, to be used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District, and for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax. This special parcel tax was originally approved as Measure B by voters at the May 7, 2019 special election, with an expiration date of December 2034.

#### **Section 3. Voter Approval Required.**

The Tax is proposed pursuant to California Health & Safety Code section 13911, Government Code Sections 50077 and 53724, and Elections Code Section 9342. The Tax shall not be imposed or levied unless it is approved by a two-thirds vote of the voters voting on it.

#### **Section 4. Amount; Annual Increases; and Duration of Tax.**

The Tax shall be a flat parcel tax, levied at a rate of \$268.38 per parcel, and shall apply uniformly to all parcels of real property within the District's jurisdiction, except as provided in Section 6, below. To ensure the District can continue to serve the residents within its jurisdiction as costs increase through inflation, the Tax may be increased by \$7.00 each year. Such annual adjustments shall not be adopted more frequently than once in any twelve (12) month period. Such annual adjustments shall require two-thirds approval of the District Board at a regular meeting,

following a duly noticed public hearing. The Tax shall be levied annually until ended by the voters.

**Section 5. Collection of Tax.**

Unless otherwise ordered pursuant to a resolution adopted by the Board, the Tax, including any penalties or interest for failure to timely pay the Tax, 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 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 Tax before the balance of the tax is remitted to the District. The Tax shall not be levied on any property that is legally exempt from paying it.

**Section 6. Special Account.**

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

**Section 7. Authorization for Appropriations Limit Increase.**

To the extent that the revenue from the special parcel tax 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 parcel tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special parcel tax, for the maximum period of time as allowed by law.

**Section 8. Severability.**

If any portion of this Resolution or any portion of any parcel tax levied under it is for any reason held to be invalid, that shall not affect the validity of the remainder of the Resolution or the remainder of any parcel tax levied under it. The voters within the District's geographic jurisdiction hereby declare that they would have adopted the remainder of this Resolution regardless of the invalidity of any portion of the Resolution or any tax levied thereunder.

**Section 9. Annual Report.**

In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended under this Measure; and (b) the status of any project required or authorized to be funded with the proceeds of this Measure.

**Section 10. Administration.**

The Board may, by resolution, adopt guidelines for administrative matters related to the interpretation and

enforcement of this Resolution, including but not limited to clarifications and exemptions as required by law for claimants seeking an exemption or refund of the Tax. Such guidelines may not increase the amount, or extend the duration, of this Tax.

**Section 11. Environmental Review.**

The Board finds that adoption of this Resolution does not constitute a project under the California Environmental Quality Act ("CEQA") and therefore no environmental review under CEQA is required.

**Section 12. Effective Date.**

This Resolution shall take effect immediately upon its confirmation and enactment by two-thirds of the voters voting in the District's geographic jurisdiction in the election to be held November 5, 2024 so that the Tax may be collected as set forth in Sections 4 and 5 of this Resolution.