



Memorandum

To: Skyler Allingham, General Manager
Board of Directors, Gold Mountain Community Services District

From: Ann M. Siprelle

Date: May 10, 2024

Re: 2006 Special Tax for Fire Protection and Prevention, Emergency Medical Response, and Hazardous Material Response

You have asked whether the Gold Mountain Community Services District (“GMCS D”) is legally required to stop collecting or lower the special tax authorized in 2006 for fire protection and prevention, emergency medical response, and hazardous material response, on the ground that the new regional district, Beckwourth Peak Fire Protection District (“BPFPD”), will also begin levying a special tax for fire protection on properties within GMCS D. The answer is “no.”

On July 17, 2006, the voters within the boundaries of the Gold Mountain Community Services District (“GMCS D”) approved a special tax for “fire protection and prevention, emergency medical response, and hazardous material emergency response” with an annual cost of living increase in the amount of two percent.

On June 12, 2023, by Resolution 2023-0004, the Plumas Local Agency Formation Commission (“LAFCO”) approved the formation of BPFPD, a regional district encompassing the properties within GMCS D as well as other former districts. This approval was contingent on passage of a special tax for fire protection and rescue services, which tax was also subsequently approved by the voters. LAFCO Resolution 2023-0004 divested fire protection and emergency medical services from GMCS D and transferred them to BPFPD; but expressly provided that “GMCS D will maintain its powers to provide wildland fire response and hazardous fuels reduction and will continue to levy a special tax to support these services.” (See paragraphs 1.3 and 2.4 of Resolution 2023-00004.)

Based on the facts stated above, GMCS D maintains the authority to levy the 2006 special tax for the purpose of funding wildland fire response and hazardous fuels reduction, which are purposes authorized in the language of the 2006 special tax. To prevent possible taxpayer confusion, you may wish to ensure that the description of the 2006 special tax on the tax bill accurately reflects that its purpose is to pay for wildland fire response and hazardous fuels reduction.